

IOWA RETAIL SALES & USE TAX REPORT



ANNUAL
FY 2002

Compiled by State of Iowa
DEPARTMENT OF REVENUE & FINANCE
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**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES AND USE TAX REPORT
Fiscal Year 2002
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1987 Standard Industrial Classification (S.I.C.) codes, which classify businesses according to their major business activity. The S.I.C. codes are used in subsections of sales tax data and retailers and consumer use taxes. Data can be compared to other reports published since June 1975; however, for prior periods, comparability of the data is limited.

The retail sales tax section of the report consists of three subsections. The first subsection, "Retail Sales Tax by County and Town," provides data for all towns in Iowa regardless of size where the minimum number of returns were filed (10 returns for a quarter or 40 returns for a year). The "other" category presents data for retailers not satisfying the minimum requirements. The second subsection "Retail Sales Tax by Business Class by County and Selected Towns" provides data by business classification for each county and selected towns within the county. Breakdowns are provided for all towns with populations over 2,500 persons according to the 1990 federal census, in addition, there must be 5 or more sales tax returns filed for a quarter or 20 or more returns filed in a year. Business class data not presented for a listed town are included in the "Miscellaneous" category. Data for rural areas or towns not listed in a county are included in the "Other" town categories. The third subsection of sales tax data provides a breakdown of state sales tax according to the 12 S.I.C. business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns filed for a quarter or 20 returns for the annual report is consolidated in the "Miscellaneous Group."

The use tax section presents data for the three use taxes: Motor Vehicle Use, Retailer's Use and Consumer's Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailer's Use tax data is presented by business group and class. Consumer's Use tax data is compiled by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions and an account of the development of both the sales and use tax laws. A comparison of Retail Sales Tax in the current period to the previous two years is included. A breakdown of sales tax by business group, population size, and size of gross receipts and computed tax is also included. The introductory section concludes with a section on the local option Hotel/Motel Tax with a summary of the law and the collected tax receipts.

GLOSSARY

| | |
|------------------------------------|---|
| TAXABLE SALES | <p>Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retailer's use tax minus permitted deductions which include:</p> <ul style="list-style-type: none">a) Sales in interstate commerce,b) Sales to government units,c) Sales for resale or processing,d) Sales of gasoline or diesel fuel,e) Sales of vehicles subject to registration, andf) Sales of food, prescription drugs, medical devices and medically prescribed oxygen |
| COMPUTED TAX | <p>The amount of tax computed on taxable sales</p> |
| NON-PERMIT | <p>Vendors not regularly engaged in selling at retail or do not have a permanent place of business.</p> |
| OTHER | <p>County and Town Section: Businesses located in rural portion of county and those towns with less than 10 businesses filing a quarterly return (40 returns for the annual report).</p> <p>County and Selected Town Section: All towns which are below the minimum population requirement of 2,500 persons and have less than 5 quarterly sales tax returns (20 returns for the annual report).</p> |
| BUSINESS CLASSIFICATION | <p>Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.</p> |
| BUSINESS GROUP | <p>Consolidation of related business classes into twelve business groups.</p> |
| NUMBER OF RETURNS | <p>The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.</p> |

DEVELOPMENT OF RETAIL SALES TAX

Effective July 1, 1992, a 5 percent tax was imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by adding the value of goods consumed which were purchased tax exempt and subtracting the amount of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a 3-year period at the rate of 2 percent. As adopted, the tax was imposed only on the gross receipts received from the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and the sale of admissions to places of amusement or athletic events.

Since 1934 the tax base has been revised to include gross receipts from the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of 31 or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Effective July 1, 1987, purchases of certain farm machinery and industrial equipment became exempt. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of 2 percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955 and June 30, 1957 the tax rate was increased to 2-1/2 percent. The tax rate was again set at 2 percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The 3 percent rate remained in effect until March 1, 1983, when the rate became 4 percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 2002 amounted to \$1,424.9 million which is a 0.09 percent increase from the \$1,423.7 million collected in 2002. The number of quarterly returns filed increased from 378,127 in 2001 to 378,127 in 2002 which is a 0.3 percent increase.

Review of Quarterly Returns in 2002

Reflecting Christmas retail sales activity, 26.5 percent of fiscal 2002 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 2002 and for each of the past two fiscal years.

Size of Gross Receipts in 2002

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 2002" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show \$1 million or more in quarterly gross sales collected 71.3 percent of total sales tax in 2002 while comprising only 2.8 percent of total businesses filing returns. In contrast those firms with quarterly gross sales of under \$10,000 represented 53.0 percent of total business but their tax collections represented only 1.4 percent of total collection.

Sales Tax Due by County in 2002

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

Figure A _____
Computed Sales Tax 2000-2002
 Receipts in Millions of Dollars
 Fiscal Years Ending March 31

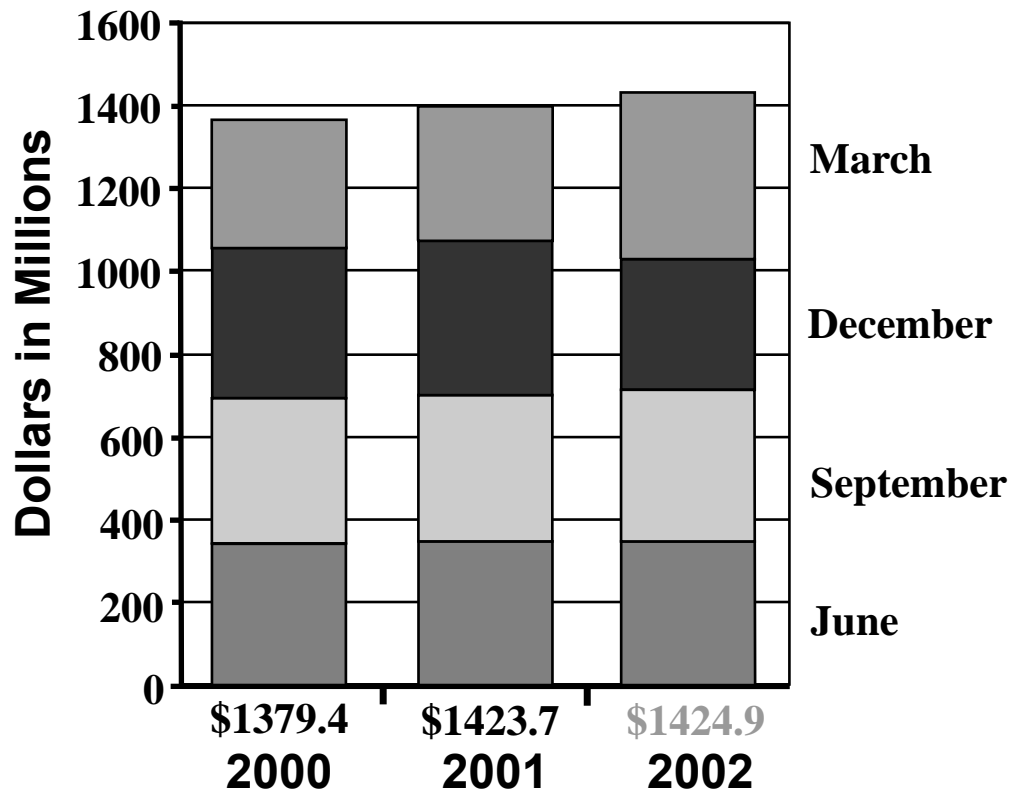
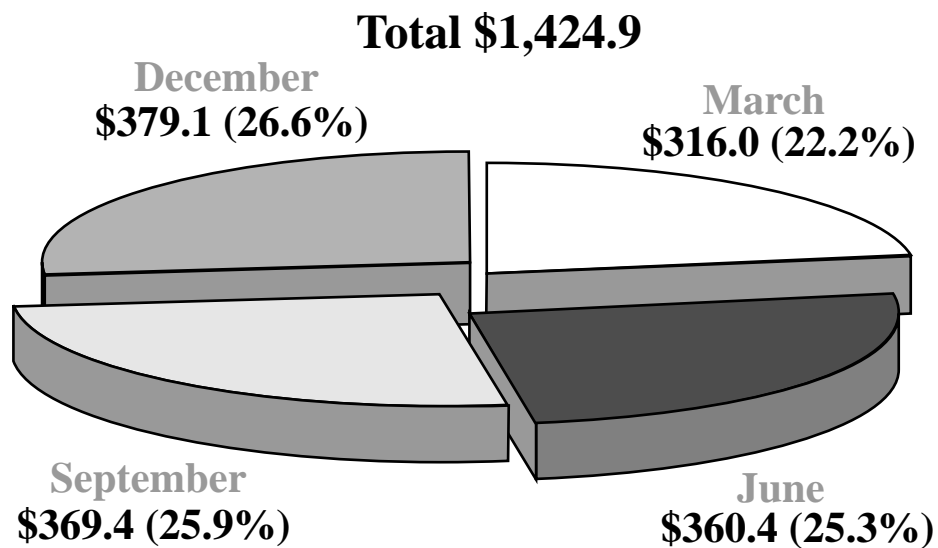


Figure B _____
FY2002 Computed Sales Tax by Quarter
 in Millions of Dollars



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FOR THE FISCAL YEAR ENDING MARCH 31, 2002

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**COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 2002**

| POPULATION GROUP (CITIES AND TOWNS) | COMPUTED TAX | % OF TAX |
|--|-------------------------|---------------------|
| 50,000 AND OVER | \$591,164,464 | 41.49% |
| 25,000 TO 50,000 | \$182,064,689 | 12.78% |
| 10,000 TO 25,000 | \$137,592,375 | 9.66% |
| 5,000 TO 10,000 | \$183,899,815 | 12.91% |
| 2,500 TO 5,000 | \$111,124,762 | 7.80% |
| 1,000 TO 2,500 | \$85,162,853 | 5.98% |
| 500 TO 1,000 | \$38,554,166 | 2.71% |
| TOWNS UNDER 500 | \$24,549,886 | 1.72% |
| NON-PERMIT | \$1,142,901 | 0.08% |
| RURAL | \$15,596,573 | 1.09% |
| OTHERS | \$54,115,145 | 3.80% |
| TOTALS | \$1,424,967,629 | 100.00% |

***PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING.**

**GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 2002**

| SIZE OF GROSS SALES | NO OF BUS | % OF BUS | GROSS SALES | % OF SALES | COMPUTED TAX | % OF TAX |
|--------------------------------|----------------------|---------------------|-------------------------|-----------------------|-------------------------|---------------------|
| 0-499 | 79,558 | 23.44% | \$5,020,427 | 0.01% | \$3,051,495 | 0.21% |
| 500-999 | 13,843 | 4.08% | \$10,176,299 | 0.02% | \$480,606 | 0.03% |
| 1,000-1,999 | 20,060 | 5.91% | \$29,401,990 | 0.05% | \$1,356,972 | 0.10% |
| 2,000-2,999 | 14,520 | 4.28% | \$35,977,611 | 0.06% | \$1,624,681 | 0.11% |
| 3,000-3,999 | 11,653 | 3.43% | \$40,465,753 | 0.06% | \$1,823,045 | 0.13% |
| 4,000-4,999 | 9,514 | 2.80% | \$42,607,086 | 0.07% | \$1,883,947 | 0.13% |
| 5,000-9,999 | 31,028 | 9.14% | \$224,241,036 | 0.35% | \$9,674,884 | 0.68% |
| 10,000-24,999 | 41,700 | 12.29% | \$686,174,484 | 1.06% | \$28,010,658 | 1.97% |
| 25,000-49,999 | 31,519 | 9.29% | \$1,130,850,762 | 1.74% | \$44,353,656 | 3.11% |
| 50,000-99,999 | 27,896 | 8.22% | \$1,989,377,461 | 3.07% | \$73,061,045 | 5.13% |
| 100,000-249,999 | 27,496 | 8.10% | \$4,343,393,299 | 6.70% | \$142,431,920 | 10.00% |
| 250,000-499,999 | 13,417 | 3.95% | \$4,714,297,098 | 7.27% | \$127,096,576 | 8.92% |
| 500,000-999,999 | 7,684 | 2.26% | \$5,395,852,792 | 8.32% | \$116,806,288 | 8.20% |
| 1,000,000 & OVER | 9,489 | 2.80% | \$46,204,115,627 | 71.25% | \$873,311,856 | 61.29% |
| TOTALS | 339,377 | 100.00% | \$64,851,951,725 | 100.00% | \$1,424,967,629 | 100.00% |

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING.

TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTION
OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION.

IOWA RETAIL SALES AND USE TAX REPORT
FOR FISCAL YEAR ENDING MARCH 31, 2002

**RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 2002**

Page VIII

| SIZE OF TAX DUE | NO OF BUS | % OF BUS | COMPUTED TAX | % OF TAX |
|---------------------|----------------|----------------|------------------------|----------------|
| NO TAX DUE - 24.99 | 92,685 | 27.31% | \$300,968 | 0.02% |
| 25.00 - 49.99 | 16,574 | 4.88% | \$601,199 | 0.04% |
| 50.00 - 99.99 | 23,192 | 6.83% | \$1,686,827 | 0.12% |
| 100.00 - 149.99 | 16,318 | 4.81% | \$2,012,779 | 0.14% |
| 150.00 - 199.99 | 12,859 | 3.79% | \$2,225,330 | 0.16% |
| 200.00 - 249.99 | 10,287 | 3.03% | \$2,298,139 | 0.16% |
| 250.00 - 499.99 | 33,025 | 9.73% | \$11,907,705 | 0.84% |
| 500.00 - 999.99 | 31,965 | 9.42% | \$23,050,849 | 1.62% |
| 1,000 - 1,499.99 | 18,891 | 5.57% | \$23,280,612 | 1.63% |
| 1,500.00 - 1,999.99 | 12,799 | 3.77% | \$22,196,998 | 1.56% |
| 2,000 - 2,499.99 | 9,469 | 2.79% | \$21,206,703 | 1.49% |
| 2,500.00 - 2,999.99 | 7,487 | 2.21% | \$20,511,059 | 1.44% |
| 3,000 - 3,999.99 | 10,664 | 3.14% | \$36,909,110 | 2.59% |
| 4,000 - 4,999.99 | 7,379 | 2.17% | \$33,031,561 | 2.32% |
| 5,000 - 9,999.99 | 17,911 | 5.28% | \$125,310,833 | 8.79% |
| 10,000 - 24,999.99 | 11,609 | 3.42% | \$176,812,949 | 12.41% |
| 25,000 - 49,999.99 | 3,356 | 0.99% | \$115,427,236 | 8.10% |
| 50,000 - 99,999.99 | 1,553 | 0.46% | \$106,267,725 | 7.46% |
| 100,000.00 & OVER | 1,354 | 0.40% | \$699,929,047 | 49.12% |
| TOTALS | 339,377 | 100.00% | \$1,424,967,629 | 100.00% |

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING.
TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES
PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED
RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION.

**NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES
AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING 2002**

| COUNTIES | RETURNS | TAXABLE SALES | COMPUTED TAX |
|-------------|---------|-----------------|--------------|
| ADAIR | 1,314 | \$49,168,468 | \$2,465,481 |
| ADAMS | 725 | \$22,079,832 | \$1,103,853 |
| ALLAMAKEE | 2,053 | \$96,508,244 | \$4,824,181 |
| APPANOOSE | 1,844 | \$77,539,832 | \$3,874,943 |
| AUDUBON | 1,014 | \$28,425,551 | \$1,420,167 |
| BENTON | 3,043 | \$157,154,526 | \$7,855,698 |
| BLACK HAWK | 12,488 | \$1,361,679,616 | \$68,148,304 |
| BOONE | 2,725 | \$151,437,974 | \$7,571,014 |
| BREMER | 3,058 | \$142,833,457 | \$7,141,374 |
| BUCHANAN | 2,650 | \$110,553,677 | \$5,523,596 |
| BUENA VISTA | 2,660 | \$153,655,124 | \$7,682,156 |
| BUTLER | 2,083 | \$56,371,766 | \$2,817,489 |
| CALHOUN | 1,621 | \$38,538,583 | \$1,926,496 |
| CARROLL | 3,325 | \$211,866,155 | \$10,593,471 |
| CASS | 2,359 | \$102,959,885 | \$5,147,376 |
| CEDAR | 2,425 | \$78,751,335 | \$3,935,214 |
| CERRO GORDO | 6,169 | \$555,696,126 | \$27,810,734 |
| CHEROKEE | 1,992 | \$80,555,974 | \$4,026,194 |
| CHICKASAW | 2,038 | \$73,459,303 | \$3,669,920 |
| CLARKE | 1,088 | \$56,679,522 | \$2,833,842 |
| CLAY | 2,841 | \$213,396,654 | \$10,638,231 |
| CLAYTON | 3,037 | \$88,920,502 | \$4,429,340 |
| CLINTON | 5,436 | \$392,460,478 | \$19,656,899 |
| CRAWFORD | 2,301 | \$100,960,262 | \$5,045,228 |
| DALLAS | 4,072 | \$285,140,313 | \$14,368,408 |
| DAVIS | 1,232 | \$40,492,524 | \$1,999,145 |
| DECATUR | 1,023 | \$29,119,155 | \$1,455,590 |
| DELAWARE | 2,426 | \$101,011,842 | \$5,056,378 |
| DES MOINES | 4,794 | \$440,392,198 | \$22,033,924 |
| DICKINSON | 3,521 | \$218,974,152 | \$10,960,440 |
| DUBUQUE | 10,307 | \$946,236,385 | \$47,497,222 |
| EMMET | 1,598 | \$88,057,913 | \$4,402,209 |
| FAYETTE | 3,062 | \$126,657,464 | \$6,340,017 |
| FLOYD | 2,429 | \$95,655,152 | \$4,780,117 |
| FRANKLIN | 1,642 | \$55,424,691 | \$2,768,648 |
| FREMONT | 1,039 | \$51,470,703 | \$2,573,009 |
| GREENE | 1,383 | \$60,625,267 | \$3,029,916 |
| GRUNDY | 1,651 | \$57,105,299 | \$2,853,613 |
| GUTHRIE | 1,612 | \$54,651,599 | \$2,731,876 |
| HAMILTON | 2,062 | \$90,625,507 | \$4,525,835 |
| HANCOCK | 1,775 | \$63,311,356 | \$3,165,094 |
| HARDIN | 2,882 | \$151,629,078 | \$7,581,102 |
| HARRISON | 1,701 | \$63,138,845 | \$3,160,843 |
| HENRY | 2,608 | \$130,854,604 | \$6,534,352 |
| HOWARD | 1,485 | \$55,775,463 | \$2,786,136 |
| HUMBOLDT | 1,599 | \$71,887,497 | \$3,589,170 |
| IDA | 1,246 | \$45,986,186 | \$2,305,039 |
| IOWA | 2,712 | \$168,708,916 | \$8,477,044 |
| JACKSON | 2,934 | \$106,545,899 | \$5,332,949 |
| JASPER | 4,138 | \$323,261,964 | \$16,196,736 |

**NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES
AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING 2002**

| COUNTIES | RETURNS | TAXABLE SALES | COMPUTED TAX |
|---------------|----------------|-------------------------|------------------------|
| JEFFERSON | 2,378 | \$138,180,679 | \$6,973,643 |
| JOHNSON | 9,764 | \$1,275,762,928 | \$64,141,846 |
| JONES | 2,865 | \$127,235,488 | \$6,264,859 |
| KEOKUK | 1,574 | \$33,891,687 | \$1,692,843 |
| KOSSUTH | 2,639 | \$107,059,040 | \$5,351,464 |
| LEE | 4,316 | \$275,323,044 | \$13,795,111 |
| LINN | 20,338 | \$2,721,092,559 | \$136,621,266 |
| LOUISA | 1,240 | \$27,873,134 | \$1,393,520 |
| LUCAS | 1,147 | \$38,735,126 | \$1,935,674 |
| LYON | 1,605 | \$54,307,900 | \$2,715,121 |
| MADISON | 1,621 | \$78,342,518 | \$3,917,205 |
| MAHASKA | 2,845 | \$158,603,524 | \$7,934,708 |
| MARION | 3,611 | \$208,815,922 | \$10,465,848 |
| MARSHALL | 4,144 | \$353,539,464 | \$17,673,427 |
| MILLS | 1,306 | \$48,547,301 | \$2,427,694 |
| MITCHELL | 1,771 | \$53,140,441 | \$2,655,165 |
| MONONA | 1,564 | \$50,373,669 | \$2,518,178 |
| MONROE | 1,074 | \$38,275,200 | \$1,913,573 |
| MONTGOMERY | 1,636 | \$79,189,106 | \$3,958,972 |
| MUSCATINE | 4,128 | \$350,910,720 | \$17,559,290 |
| OBRIEN | 2,386 | \$100,139,714 | \$5,005,374 |
| OSCEOLA | 914 | \$34,169,909 | \$1,708,430 |
| PAGE | 2,223 | \$82,401,494 | \$4,118,977 |
| PALO ALTO | 1,389 | \$57,535,051 | \$2,876,414 |
| PLYMOUTH | 3,017 | \$144,524,168 | \$7,224,358 |
| POCAHONTAS | 1,397 | \$36,105,883 | \$1,804,866 |
| POLK | 38,336 | \$6,069,504,455 | \$303,988,940 |
| POTTAWATTAMIE | 7,266 | \$888,558,365 | \$44,777,840 |
| POWESHIEK | 2,586 | \$124,193,472 | \$6,216,939 |
| RINGGOLD | 798 | \$43,292,742 | \$2,164,393 |
| SAC | 1,816 | \$58,724,760 | \$2,934,119 |
| SCOTT | 15,094 | \$1,947,298,559 | \$97,620,425 |
| SHELBY | 2,027 | \$73,839,773 | \$3,696,082 |
| SIOUX | 4,570 | \$223,184,709 | \$11,148,022 |
| STORY | 7,435 | \$712,816,568 | \$35,731,813 |
| TAMA | 2,351 | \$89,859,178 | \$4,497,176 |
| TAYLOR | 1,041 | \$22,752,931 | \$1,136,536 |
| UNION | 1,640 | \$107,648,183 | \$5,383,122 |
| VAN BUREN | 1,267 | \$26,633,992 | \$1,330,913 |
| WAPELLO | 4,169 | \$300,975,994 | \$15,067,676 |
| WARREN | 3,610 | \$192,513,240 | \$9,629,927 |
| WASHINGTON | 3,278 | \$119,952,967 | \$5,994,046 |
| WAYNE | 1,025 | \$21,783,871 | \$1,088,664 |
| WEBSTER | 4,948 | \$457,206,512 | \$22,900,167 |
| WINNEBAGO | 1,656 | \$75,149,789 | \$3,760,628 |
| WINNESHIEK | 2,809 | \$158,630,613 | \$7,926,703 |
| WOODBURY | 10,008 | \$1,147,698,184 | \$57,469,338 |
| WORTH | 982 | \$24,335,336 | \$1,216,063 |
| WRIGHT | 2,027 | \$87,949,375 | \$4,366,146 |
| NONRESIDENTS | 10 | \$2,950,296 | \$126,684 |
| LATE FILERS | 31,807 | \$470,706,565 | \$23,501,428 |
| TOTAL | 372,670 | \$28,446,628,937 | \$1,424,967,629 |

DEVELOPMENT OF USE TAX

Effective July 1, 1992, Iowa imposes a use tax at the rate of five percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complementary use taxes: Retailer's Use, Consumer's Use, and Motor Vehicle Use. The Retailer's Use Tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumer's Use tax return in conjunction with payment of the tax.

A five percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailer's Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
FISCAL YEAR ENDING MARCH 31, 2002

PAGE XII

RETAILERS USE TAX BY BUSINESS

| BUSINESS GROUP | NO OF RETURNS | % OF RETURNS | COMPUTED TAX | % OF TAX |
|-----------------------|--------------------------|-------------------------|-------------------------|---------------------|
| UTILITIES | 1,859 | 4.12% | \$16,555,597 | 10.37% |
| BUILDING MATERIALS | 932 | 2.06% | \$3,339,460 | 2.09% |
| GENERAL MERCHANDISE | 152 | 0.34% | \$3,706,637 | 2.32% |
| FOOD DEALERS | 248 | 0.55% | \$1,196,440 | 0.75% |
| MOTOR VEHICLE | 657 | 1.45% | \$1,366,106 | 0.86% |
| APPAREL | 355 | 0.79% | \$986,826 | 0.62% |
| HOME FURNISHINGS | 1,380 | 3.05% | \$4,930,112 | 3.09% |
| EATING AND DRINKING | 286 | 0.63% | \$590,680 | 0.37% |
| SPECIALTY RETAIL | 6,172 | 13.66% | \$17,355,255 | 10.87% |
| SERVICES | 8,675 | 19.20% | \$31,223,224 | 19.56% |
| WHOLESALE GOODS | 10,688 | 23.66% | \$36,577,098 | 22.92% |
| MISCELLANEOUS | 11,634 | 25.75% | \$39,471,333 | 24.73% |
| LATE FILERS | 2,135 | 4.73% | \$2,296,118 | 1.44% |
| GRAND TOTAL | 45,173 | 100.00% | \$159,594,886 | 100.00% |

COMPARISON OF ALL USE TAXES
FISCAL YEARS ENDING MARCH 31ST

| USE TAX | 2001 | 2002 | % CHANGE |
|----------------------|-------------|---------------|-----------------|
| RETAILERS | | | |
| NUMBER OF RETURNS | 45,846 | 45,173 | -1.47% |
| COMPUTED TAX | 165,530,698 | \$159,594,886 | -3.59% |
| MOTOR VEHICLE | | | |
| NUMBER OF UNITS | 715,532 | 752,073 | 5.11% |
| COMPUTED TAX | 255,412,900 | 275,324,666 | 7.80% |
| CONSUMERS | | | |
| NUMBER OF RETURNS | 26,221 | 25,630 | -2.25% |
| COMPUTED TAX | 40,980,538 | 40,761,091 | -0.54% |

**RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 2002**

| | SIZE OF TAX DUE | NO. OF BUS.** | % OF BUS. | COMPUTED TAX | % OF TAX |
|-------------------|------------------------|--------------------------|----------------------|-------------------------|---------------------|
| NO TAX DUE | \$24.99 | 18,450 | 40.84% | \$26,852 | .02% |
| 25.00 - | 49.99 | 1,627 | 3.60% | \$58,843 | .04% |
| 50.00 - | 99.99 | 2,163 | 4.79% | \$155,781 | .10% |
| 100.00 - | 149.99 | 1,543 | 3.42% | \$190,678 | .12% |
| 150.00 - | 199.99 | 1,263 | 2.80% | \$218,437 | .14% |
| 200.00 - | 249.99 | 982 | 2.17% | \$219,932 | .14% |
| .250.00 - | 499.99 | 3,379 | 7.48% | \$1,223,251 | .77% |
| 500.00 - | 999.99 | 3,516 | 7.78% | \$2,530,192 | 1.59% |
| 1,000.00 - | 1,499.99 | 2,068 | 4.58% | \$2,552,680 | 1.60% |
| 1,150.00 - | 1,999.99 | 1,406 | 3.11% | \$2,432,636 | 1.52% |
| 2,000.00 - | 2,499.99 | 1,008 | 2.23% | \$2,254,291 | 1.41% |
| 2,500.00 - | 2,999.99 | 805 | 1.78% | \$2,198,848 | 1.38% |
| 3,000.00 - | 3,999.99 | 1,208 | 2.67% | \$4,179,457 | 2.62% |
| 4,000.00 - | 4,999.99 | 820 | 1.82% | \$3,678,756 | 2.31% |
| 51000.00 - | 9,999.99 | 2,030 | 4.49% | \$14,310,379 | 8.97% |
| 10,000.00 - | 24,999.99 | 1,671 | 3.70% | \$26,169,970 | 16.40% |
| 25,000.00.- | 49,999.99 | 649 | 1.44% | \$22,623,952 | 14.18% |
| 50,000.00 - | 99,999.99 | 337 | .75% | \$23,005,412 | 14.41% |
| 100,000.00 & OVER | | 248 | .55% | \$51,564,539 | 32.31% |
| TOTALS | | 45,173 | 100.00%* | \$159,594,886 | 100.00%* |

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING.

HOTEL / MOTEL TAX

During fiscal year 2002, the local option hotel/motel was imposed in 73 cities and in 4 counties in Iowa. The tax is instituted by voter approval, by the local jurisdictions and is collected and processed by Revenue and Finance in conjunction with the retail sales tax. The tax rate may not exceed 7 percent.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the incorporated areas within that county.

Fiscal Year Ending March 31, 2002

| Jurisdiction | Tax Rate | Quarter Ending June 2001 | Quarter Ending Sep 2001 | Quarter Ending Dec 2001 | Quarter Ending March 2002 | TOTAL |
|---------------------|-----------------|---|--|--|--|--------------|
| Adair | 5% | \$ 3,724.50 | \$ 18,940.01 | \$ 7,997.89 | \$ 4,466.31 | \$ 35,128.71 |
| Altoona | 7% | 101,668.02 | 136,525.36 | 68,170.53 | 65,302.99 | 371,666.90 |
| Ames | 5% | 220,702.43 | 203,964.49 | 151,415.20 | 173,663.61 | 749,745.73 |
| Anamosa | 5% | 5,092.06 | 5,653.44 | 4,420.35 | 2,654.28 | 17,820.13 |
| Ankeny | 7% | 92,082.90 | 108,421.83 | 74,690.84 | 80,483.91 | 355,679.48 |
| Arnolds Park | 3% | 35,394.24 | 97,574.29 | 2,455.25 | 600.09 | 136,023.87 |
| Avoca | 7% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bellevue | 5% | 2,971.79 | 1,448.73 | 2,040.35 | 1,259.50 | 7,720.37 |
| Bettendorf | 7% | 140,233.14 | 273,975.25 | 185,640.20 | 147,504.69 | 747,353.28 |
| Bondurant | 7% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Boone | 7% | 23,539.01 | 30,927.35 | 18,269.30 | 13,507.71 | 86,243.37 |
| Burlington | 5% | 92,224.47 | 100,394.96 | 74,573.10 | 66,908.60 | 334,101.13 |
| Carter Lake | 6% | 72,070.66 | 56,803.85 | 43,224.04 | 43,118.26 | 215,216.81 |
| Cedar Falls | 7% | 89,030.01 | 95,015.56 | 85,999.99 | 80,786.66 | 350,832.22 |
| Cedar Rapids | 7% | 580,558.33 | 576,192.76 | 418,462.36 | 412,767.87 | 1,987,981.32 |
| Charles City | 7% | 0.00 | 20,899.17 | 13,490.62 | 8,556.05 | 42,945.84 |
| Clear Lake | 5% | 53,067.05 | 72,182.73 | 44,678.81 | 36,772.24 | 206,700.83 |
| Clinton | 5% | 55,685.77 | 55,179.92 | 43,833.39 | 47,548.47 | 202,247.55 |
| Clive | 7% | 226,933.38 | 270,437.66 | 244,011.33 | 179,848.71 | 921,231.08 |
| Coralville | 7% | 244,524.93 | 432,405.62 | 294,069.79 | 243,895.38 | 1,214,895.72 |
| Council Bluffs | 6% | 479,033.49 | 495,343.35 | 398,796.49 | 370,894.59 | 1,744,067.92 |
| Davenport | 7% | 349,350.47 | 452,900.62 | 308,633.47 | 295,876.20 | 1,406,760.76 |
| Decorah | 5% | 43,781.60 | 53,803.23 | 40,161.13 | 61,444.24 | 199,190.20 |
| Denison | 7% | 0.00 | 23,787.87 | 15,677.23 | 13,719.28 | 53,184.38 |
| Des Moines | 7% | 752,315.39 | 811,746.26 | 701,769.01 | 682,612.09 | 2,948,442.75 |
| DeWitt | 5% | 7,180.42 | 6,216.44 | 4,538.60 | 6,913.11 | 24,848.57 |
| Dickinson County | 5% | 10,094.56 | 34,523.71 | 5,084.08 | 7,290.53 | 56,992.88 |
| Dubuque | 7% | 229,509.85 | 300,612.16 | 243,187.89 | 184,367.41 | 957,677.31 |
| Dyersville | 6% | 14,172.89 | 21,881.67 | 12,156.75 | 7,851.06 | 56,062.37 |
| Eldridge | 7% | 0.00 | 0.00 | 0.00 | 2,297.42 | 2,297.42 |
| Elkhorn | 3% | 2,727.02 | 3,206.46 | 2,022.35 | 1,419.19 | 9,375.02 |
| Evansdale | 7% | 0.00 | 9,460.34 | 7,681.87 | 16,123.95 | 33,266.16 |
| Fairfield | 7% | 0.00 | 0.00 | 0.00 | 16,009.31 | 16,009.31 |
| Forestry City | 7% | 10,020.33 | 12,943.82 | 4,714.69 | 13,747.91 | 41,426.75 |
| Fort Dodge | 5% | 60,657.44 | 89,948.10 | 54,283.15 | 57,366.73 | 262,255.42 |
| Fort Madison | 5% | 23,418.17 | 30,270.37 | 17,073.46 | 11,188.60 | 81,950.60 |
| Grinnell | 3% | 13,033.71 | 22,175.54 | 16,402.49 | 6,988.00 | 58,599.74 |
| Guttenberg | 6% | 2,650.25 | 3,649.74 | 2,139.36 | 646.22 | 9,085.57 |
| Indianola | 5% | 12,463.02 | 16,219.60 | 9,290.70 | 7,432.23 | 45,405.55 |
| Iowa City | 7% | 48,447.09 | 253,321.56 | 114,372.08 | 134,087.54 | 550,228.27 |
| Iowa County | 5% | 114,103.99 | 77,246.04 | 51,787.93 | 32,880.98 | 276,018.94 |
| Jefferson | 7% | 0.00 | 0.00 | 168.70 | 3,539.40 | 3,708.10 |

IOWA RETAIL SALES AND USE TAX REPORT
FOR FISCAL YEAR ENDING MARCH 31, 2002

| Jurisdiction | Tax Rate | Quarter Ending June 2001 | Quarter Ending Sep 2001 | Quarter Ending Dec 2001 | Quarter Ending March 2002 | TOTAL |
|-----------------|----------|--------------------------------|-------------------------------|-------------------------------|---------------------------------|----------------------|
| Page XV | | | | | | |
| Johnston | 7% | 38,969.65 | 55,563.24 | 42,869.75 | 51,797.69 | 189,200.33 |
| Keokuk | 5% | 38,724.05 | 48,661.96 | 30,557.34 | 16,601.85 | 134,545.20 |
| Le Claire | 7% | 22,249.88 | 28,974.04 | 18,534.27 | 17,672.25 | 87,430.44 |
| Lee County | 5% | 110.50 | 133.00 | 56.50 | 0.00 | 300.00 |
| LeMars | 5% | 0.00 | 0.00 | 0.00 | 13,637.41 | 13,637.41 |
| Maquoketa | 5% | 7,946.95 | 10,049.16 | 9,218.78 | 9,284.65 | 36,499.54 |
| Marion | 7% | 26,158.75 | 20,560.69 | 58,128.21 | 27,018.91 | 131,866.56 |
| Marshalltown | 5% | 53,580.58 | 51,717.64 | 40,329.42 | 31,464.78 | 177,092.42 |
| Mason City | 5% | 61,453.56 | 73,266.43 | 51,341.24 | 46,885.31 | 232,946.54 |
| McGregor | 5% | 4,079.01 | 5,046.65 | 2,462.93 | 1,095.51 | 12,684.10 |
| Missouri Valley | 7% | 24,132.06 | 27,493.51 | 16,735.45 | 9,725.39 | 78,086.41 |
| Monticello | 5% | 5,476.36 | 6,513.86 | 3,711.56 | 289.35 | 15,991.13 |
| Mt. Pleasant | 5% | 39,237.35 | 30,724.15 | 19,757.47 | 24,549.81 | 114,268.78 |
| Muscatine | 7% | 106,317.92 | 76,274.37 | 63,041.37 | 58,990.57 | 304,624.23 |
| Nevada | 6% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Newton | 5% | 61,017.18 | 69,437.87 | 41,232.39 | 32,310.64 | 203,998.08 |
| Okoboji | 5% | 38,739.41 | 145,210.91 | 14,284.29 | 24,335.25 | 222,569.86 |
| Osceola | 7% | 55,780.05 | 58,759.87 | 48,561.24 | 43,692.93 | 206,794.09 |
| Oskaloosa | 5% | 22,423.61 | 25,678.03 | 18,501.31 | 15,170.16 | 81,773.11 |
| Ottumwa | 5% | 64,456.07 | 67,345.23 | 58,426.64 | 50,406.44 | 240,634.38 |
| Pella | 7% | 61,733.20 | 68,717.03 | 40,858.73 | 40,440.53 | 211,749.49 |
| Polk County | 7% | 57,430.07 | 60,930.77 | 36,234.81 | 18,107.90 | 172,703.55 |
| Sergeant Bluff | 7% | 5,981.35 | 5,311.63 | 5,483.47 | 3,311.00 | 20,087.45 |
| Sheldon | 5% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sioux Center | 1% | 1,932.59 | 1,965.69 | 1,823.52 | 1,275.81 | 6,997.61 |
| Sioux City | 7% | 206,925.33 | 227,114.82 | 153,739.04 | 227,879.87 | 815,659.06 |
| Spencer | 5% | 0.00 | 0.00 | 0.00 | 15,516.32 | 15,516.32 |
| Spirit Lake | 5% | 22,711.66 | 33,910.49 | 7,040.15 | 9,848.93 | 73,511.23 |
| Story City | 5% | 8,377.72 | 10,221.39 | 6,533.81 | 5,133.02 | 30,265.94 |
| Stuart | 5% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Toledo | 5% | 12,401.46 | 6,876.26 | 5,593.46 | 12,896.21 | 37,767.39 |
| Urbandale | 7% | 221,624.62 | 308,796.21 | 175,508.86 | 175,331.89 | 881,261.58 |
| Wahpeton | 5% | 6,439.87 | 19,456.06 | 29.55 | 131.59 | 26,057.07 |
| Walcott | 7% | 23,300.72 | 20,187.26 | 13,850.01 | 5,195.78 | 62,533.77 |
| Waterloo | 7% | 185,913.69 | 217,015.59 | 134,857.17 | 130,292.57 | 668,079.02 |
| West Bend | 5% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| West Des Moines | 7% | 378,522.07 | 485,571.38 | 313,941.57 | 321,150.35 | 1,499,185.37 |
| West Union | 6% | 7,449.71 | 9,183.03 | 6,783.83 | 3,622.80 | 27,039.37 |
| Williamsburg | 5% | 13,791.16 | 19,698.73 | 14,918.55 | 7,545.45 | 55,953.89 |
| Windsor Heights | 7% | 3,428.74 | 5,346.04 | 4,033.19 | 2,606.66 | 15,414.63 |
| Winterset | 7% | 0.00 | 9,651.20 | 7,639.28 | 4,107.94 | 21,398.42 |
| | | \$ 6,101,279.28 | 7,587,564.05 | 5,254,003.93 | 5,003,664.84 | 23,946,512.10 |

Tax collected represents tax payments due and collected during the current fiscal year (with adjustments),
tax collected during the current year but due from prior years, plus associated penalty and interest payments.

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|---------------|--------------|----------|
| | NON-RESIDENT | 13 | \$2,964,386 | \$126,684 | 0.01 |
| ADAIR | GREENFIELD* | 526 | \$24,766,492 | \$1,238,316 | 0.09 |
| ADAIR | ADAIR | 240 | \$8,039,444 | \$409,291 | 0.03 |
| ADAIR | STUART | 150 | \$7,151,518 | \$357,578 | 0.03 |
| ADAIR | BRIDGEWATER | 76 | \$1,078,746 | \$53,936 | 0 |
| ADAIR | FONTANELLE | 137 | \$1,870,544 | \$93,529 | 0.01 |
| ADAIR | ORIENT | 79 | \$1,277,303 | \$63,871 | 0 |
| ADAIR | OTHER | 106 | \$4,984,421 | \$248,960 | 0 |
| ADAIR | * TOTAL COUNTY * | 1,314 | \$49,168,468 | \$2,465,481 | 0.17 |
| ADAMS | CORNING* | 583 | \$20,353,277 | \$1,017,536 | 0.07 |
| ADAMS | PRESCOTT | 56 | \$399,819 | \$19,992 | 0 |
| ADAMS | OTHER | 86 | \$1,326,736 | \$66,325 | 0 |
| ADAMS | * TOTAL COUNTY * | 725 | \$22,079,832 | \$1,103,853 | 0.08 |
| ALLAMAKEE | WAUKON* | 908 | \$48,881,283 | \$2,444,098 | 0.17 |
| ALLAMAKEE | LANSING | 339 | \$10,358,878 | \$517,923 | 0.04 |
| ALLAMAKEE | POSTVILLE | 405 | \$32,755,594 | \$1,637,747 | 0.12 |
| ALLAMAKEE | NEW ALBIN | 125 | \$1,343,063 | \$67,155 | 0 |
| ALLAMAKEE | HARPERS FERRY | 88 | \$1,098,865 | \$54,942 | 0 |
| ALLAMAKEE | WATERVILLE | 51 | \$558,699 | \$27,864 | 0 |
| ALLAMAKEE | OTHER | 137 | \$1,511,862 | \$74,452 | 0 |
| ALLAMAKEE | * TOTAL COUNTY * | 2,053 | \$96,508,244 | \$4,824,181 | 0.34 |
| APPANOOSE | CENTERVILLE* | 1,133 | \$72,212,122 | \$3,610,358 | 0.25 |
| APPANOOSE | CINCINNATI | 45 | \$350,231 | \$17,512 | 0 |
| APPANOOSE | MORAVIA | 184 | \$1,803,614 | \$90,170 | 0.01 |
| APPANOOSE | MOULTON | 136 | \$1,500,112 | \$74,965 | 0.01 |
| APPANOOSE | MYSTIC | 96 | \$443,716 | \$22,188 | 0 |
| APPANOOSE | OTHER | 250 | \$1,230,037 | \$59,750 | 0 |
| APPANOOSE | * TOTAL COUNTY * | 1,844 | \$77,539,832 | \$3,874,943 | 0.27 |
| AUDUBON | AUDUBON* | 580 | \$22,025,407 | \$1,101,272 | 0.08 |
| AUDUBON | EXIRA | 219 | \$3,856,294 | \$192,756 | 0.01 |
| AUDUBON | KIMBALLTON | 82 | \$838,435 | \$41,902 | 0 |
| AUDUBON | OTHER | 133 | \$1,705,415 | \$84,237 | 0 |
| AUDUBON | * TOTAL COUNTY * | 1,014 | \$28,425,551 | \$1,420,167 | 0.1 |
| BENTON | BELLE PLAINE | 470 | \$18,159,367 | \$908,170 | 0.06 |
| BENTON | VINTON* | 1,017 | \$83,520,963 | \$4,176,050 | 0.29 |
| BENTON | BLAIRSTOWN | 231 | \$6,954,904 | \$347,740 | 0.02 |
| BENTON | SHELLSBURG | 189 | \$7,843,613 | \$392,179 | 0.03 |
| BENTON | VAN HORNE | 121 | \$3,054,063 | \$152,703 | 0.01 |
| BENTON | ATKINS | 137 | \$4,910,947 | \$245,548 | 0.02 |
| BENTON | GARRISON | 79 | \$616,679 | \$30,837 | 0 |
| BENTON | KEYSTONE | 140 | \$3,801,803 | \$190,090 | 0.01 |
| BENTON | LUZERNE | 48 | \$257,560 | \$12,879 | 0 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|---------------|------------------|-----------------|----------------------|---------------------|-----------------|
| BENTON | NEWHALL | 158 | \$2,810,142 | \$140,603 | 0.01 |
| BENTON | NORWAY | 105 | \$7,997,349 | \$399,087 | 0.03 |
| BENTON | URBANA | 63 | \$13,708,571 | \$685,427 | 0.05 |
| BENTON | WALFORD | 75 | \$1,656,630 | \$81,931 | 0.01 |
| BENTON | OTHER | 210 | \$1,861,935 | \$92,454 | 0 |
| BENTON | * TOTAL COUNTY * | 3,043 | \$157,154,526 | \$7,855,698 | 0.55 |
| BLACK HAWK | WATERLOO* | 6,988 | \$918,767,187 | \$46,008,772 | 3.23 |
| BLACK HAWK | CEDAR FALLS | 3,626 | \$364,351,423 | \$18,216,263 | 1.28 |
| BLACK HAWK | EVANSDALE | 428 | \$17,464,669 | \$881,863 | 0.06 |
| BLACK HAWK | ELK RUN HTS | 75 | \$13,429,894 | \$671,493 | 0.05 |
| BLACK HAWK | HUDSON | 330 | \$10,081,403 | \$504,241 | 0.04 |
| BLACK HAWK | LA PORTE CITY | 378 | \$10,542,689 | \$527,064 | 0.04 |
| BLACK HAWK | DUNKERTON | 143 | \$5,746,528 | \$287,319 | 0.02 |
| BLACK HAWK | JANESVILLE | 108 | \$517,934 | \$25,901 | 0 |
| BLACK HAWK | GILBERTVILLE | 88 | \$1,260,155 | \$62,988 | 0 |
| BLACK HAWK | RAYMOND | 60 | \$544,374 | \$27,217 | 0 |
| BLACK HAWK | OTHER | 264 | \$18,973,360 | \$935,183 | 0 |
| BLACK HAWK | * TOTAL COUNTY * | 12,488 | \$1,361,679,616 | \$68,148,304 | 4.79 |
| BOONE | BOONE* | 1,778 | \$130,697,849 | \$6,535,094 | 0.46 |
| BOONE | MADRID | 299 | \$10,422,464 | \$521,079 | 0.04 |
| BOONE | OGDEN | 368 | \$7,877,306 | \$393,878 | 0.03 |
| BOONE | BOXHOLM | 50 | \$637,296 | \$31,863 | 0 |
| BOONE | OTHER | 230 | \$1,803,059 | \$89,100 | 0 |
| BOONE | * TOTAL COUNTY * | 2,725 | \$151,437,974 | \$7,571,014 | 0.53 |
| BREMER | WAVERLY* | 1,351 | \$93,791,175 | \$4,690,611 | 0.33 |
| BREMER | SUMNER | 518 | \$15,239,389 | \$761,966 | 0.05 |
| BREMER | TRIPOLI | 309 | \$6,847,903 | \$342,422 | 0.02 |
| BREMER | DENVER | 397 | \$13,425,691 | \$671,289 | 0.05 |
| BREMER | JANESVILLE | 97 | \$3,443,367 | \$172,174 | 0.01 |
| BREMER | READLYN | 150 | \$5,515,865 | \$275,729 | 0.02 |
| BREMER | FREDERIKA | 51 | \$451,696 | \$22,559 | 0 |
| BREMER | PLAINFIELD | 109 | \$3,612,301 | \$180,606 | 0.01 |
| BREMER | OTHER | 76 | \$506,070 | \$24,018 | 0 |
| BREMER | * TOTAL COUNTY * | 3,058 | \$142,833,457 | \$7,141,374 | 0.5 |
| BUCHANAN | INDEPENDENCE* | 1,061 | \$65,169,028 | \$3,255,852 | 0.23 |
| BUCHANAN | JESUP | 360 | \$17,690,090 | \$884,308 | 0.06 |
| BUCHANAN | FAIRBANK | 231 | \$9,243,479 | \$462,158 | 0.03 |
| BUCHANAN | HAZLETON | 220 | \$2,923,087 | \$146,173 | 0.01 |
| BUCHANAN | LAMONT | 108 | \$1,806,951 | \$90,346 | 0.01 |
| BUCHANAN | WINTHROP | 183 | \$5,338,188 | \$267,347 | 0.02 |
| BUCHANAN | AURORA | 67 | \$983,268 | \$49,143 | 0 |
| BUCHANAN | BRANDON | 79 | \$674,644 | \$33,734 | 0 |
| BUCHANAN | QUASQUETON | 76 | \$1,460,227 | \$73,012 | 0.01 |
| BUCHANAN | ROWLEY | 72 | \$2,688,148 | \$134,374 | 0.01 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-------------|------------------|----------|---------------|--------------|----------|
| BUCHANAN | OTHER | 1,936 | \$2,576,567 | \$127,149 | 0 |
| BUCHANAN | * TOTAL COUNTY * | 2,650 | \$110,553,677 | \$5,523,596 | 0.39 |
| BUENA VISTA | STORM LAKE* | 1,577 | \$123,905,642 | \$6,195,086 | 0.44 |
| BUENA VISTA | ALTA | 288 | \$13,201,598 | \$660,108 | 0.05 |
| BUENA VISTA | ALBERT CITY | 159 | \$2,726,117 | \$136,307 | 0.01 |
| BUENA VISTA | MARATHON | 58 | \$759,159 | \$37,954 | 0 |
| BUENA VISTA | NEWELL | 119 | \$2,853,251 | \$142,665 | 0.01 |
| BUENA VISTA | SIOUX RAPIDS | 217 | \$8,477,561 | \$423,852 | 0.03 |
| BUENA VISTA | REMBRANDT | 65 | \$723,923 | \$36,201 | 0 |
| BUENA VISTA | LINN GROVE | 67 | \$379,636 | \$18,982 | 0 |
| BUENA VISTA | OTHER | 110 | \$628,237 | \$31,001 | 0 |
| BUENA VISTA | * TOTAL COUNTY * | 2,660 | \$153,655,124 | \$7,682,156 | 0.54 |
| BUTLER | CLARKSVILLE | 265 | \$4,370,082 | \$218,454 | 0.02 |
| BUTLER | GREENE | 325 | \$7,765,731 | \$388,302 | 0.03 |
| BUTLER | PARKERSBURG | 353 | \$13,454,842 | \$672,740 | 0.05 |
| BUTLER | SHELL ROCK | 213 | \$3,206,534 | \$160,331 | 0.01 |
| BUTLER | ALLISON* | 250 | \$12,346,254 | \$617,322 | 0.04 |
| BUTLER | APLINGTON | 188 | \$4,714,044 | \$235,720 | 0.02 |
| BUTLER | DUMONT | 146 | \$4,227,038 | \$211,355 | 0.01 |
| BUTLER | NEW HARTFORD | 126 | \$2,368,677 | \$118,413 | 0.01 |
| BUTLER | BRISTOW | 57 | \$384,633 | \$19,231 | 0 |
| BUTLER | OTHER | 160 | \$3,533,931 | \$175,621 | 0 |
| BUTLER | * TOTAL COUNTY * | 2,083 | \$56,371,766 | \$2,817,489 | 0.2 |
| CALHOUN | LAKE CITY | 364 | \$7,879,603 | \$393,874 | 0.03 |
| CALHOUN | MANSON | 307 | \$8,203,284 | \$410,160 | 0.03 |
| CALHOUN | ROCKWELL CITY* | 449 | \$17,007,532 | \$850,416 | 0.06 |
| CALHOUN | LOHRVILLE | 106 | \$1,287,418 | \$64,373 | 0 |
| CALHOUN | POMEROY | 122 | \$1,615,503 | \$80,748 | 0.01 |
| CALHOUN | FARNHAMVILLE | 82 | \$1,491,362 | \$74,570 | 0.01 |
| CALHOUN | OTHER | 191 | \$1,053,881 | \$52,355 | 0 |
| CALHOUN | * TOTAL COUNTY * | 1,621 | \$38,538,583 | \$1,926,496 | 0.14 |
| CARROLL | CARROLL* | 1,970 | \$169,733,850 | \$8,487,174 | 0.6 |
| CARROLL | COON RAPIDS | 256 | \$7,582,892 | \$379,157 | 0.03 |
| CARROLL | MANNING | 286 | \$9,480,582 | \$476,751 | 0.03 |
| CARROLL | BREDA | 169 | \$7,025,797 | \$351,271 | 0.02 |
| CARROLL | GLIDDEN | 140 | \$5,889,787 | \$294,493 | 0.02 |
| CARROLL | ARCADIA | 108 | \$2,967,543 | \$148,376 | 0.01 |
| CARROLL | DEDHAM | 51 | \$1,151,270 | \$57,564 | 0 |
| CARROLL | HALBUR | 65 | \$3,055,217 | \$152,762 | 0.01 |
| CARROLL | TEMPLETON | 112 | \$2,637,614 | \$131,881 | 0.01 |
| CARROLL | OTHER | 168 | \$2,341,603 | \$114,042 | 0 |
| CARROLL | * TOTAL COUNTY * | 3,325 | \$211,866,155 | \$10,593,471 | 0.74 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-------------|------------------|----------|---------------|--------------|----------|
| CASS | ATLANTIC* | 1,403 | \$81,978,607 | \$4,098,946 | 0.29 |
| CASS | ANITA | 201 | \$4,315,526 | \$215,598 | 0.02 |
| CASS | GRISWOLD | 257 | \$6,878,288 | \$343,915 | 0.02 |
| CASS | LEWIS | 70 | \$630,360 | \$31,519 | 0 |
| CASS | CUMBERLAND | 69 | \$917,234 | \$45,860 | 0 |
| CASS | MARNE | 45 | \$1,134,439 | \$56,721 | 0 |
| CASS | MASSENA | 115 | \$2,339,542 | \$116,977 | 0.01 |
| CASS | WIOTA | 65 | \$696,269 | \$34,817 | 0 |
| CASS | OTHER | 134 | \$4,069,620 | \$203,023 | 0 |
| CASS | * TOTAL COUNTY * | 2,359 | \$102,959,885 | \$5,147,376 | 0.36 |
| CEDAR | TIPTON* | 772 | \$37,863,823 | \$1,892,901 | 0.13 |
| CEDAR | DURANT | 315 | \$11,786,841 | \$589,345 | 0.04 |
| CEDAR | MECHANICSVILLE | 180 | \$3,751,477 | \$186,629 | 0.01 |
| CEDAR | WEST BRANCH | 347 | \$8,929,200 | \$445,971 | 0.03 |
| CEDAR | CLARENCE | 231 | \$6,235,286 | \$311,384 | 0.02 |
| CEDAR | LOWDEN | 220 | \$4,862,965 | \$243,140 | 0.02 |
| CEDAR | STANWOOD | 156 | \$2,254,566 | \$112,729 | 0.01 |
| CEDAR | BENNETT | 77 | \$726,749 | \$36,341 | 0 |
| CEDAR | OTHER | 230 | \$4,630,173 | \$231,014 | 0 |
| CEDAR | * TOTAL COUNTY * | 2,425 | \$78,751,335 | \$3,935,214 | 0.28 |
| CERRO GORDO | MASON CITY* | 3,952 | \$462,930,556 | \$23,171,367 | 1.63 |
| CERRO GORDO | CLEAR LAKE | 1,440 | \$75,624,101 | \$3,799,056 | 0.27 |
| CERRO GORDO | VENTURA | 145 | \$3,045,533 | \$152,276 | 0.01 |
| CERRO GORDO | ROCKWELL | 161 | \$2,742,671 | \$137,109 | 0.01 |
| CERRO GORDO | MESERVEY | 57 | \$1,289,232 | \$64,457 | 0 |
| CERRO GORDO | PLYMOUTH | 41 | \$483,037 | \$24,154 | 0 |
| CERRO GORDO | ROCK FALLS | 44 | \$355,789 | \$17,790 | 0 |
| CERRO GORDO | SWALEDALE | 50 | \$3,642,725 | \$182,138 | 0.01 |
| CERRO GORDO | THORNTON | 96 | \$2,466,463 | \$118,550 | 0.01 |
| CERRO GORDO | OTHER | 337 | \$3,116,019 | \$143,837 | 0 |
| CERRO GORDO | * TOTAL COUNTY * | 6,169 | \$555,696,126 | \$27,810,734 | 1.95 |
| CHEROKEE | CHEROKEE* | 1,211 | \$60,629,153 | \$3,031,761 | 0.21 |
| CHEROKEE | MARCUS | 259 | \$9,909,088 | \$494,930 | 0.03 |
| CHEROKEE | AURELIA | 188 | \$3,234,667 | \$161,734 | 0.01 |
| CHEROKEE | CLEGHORN | 63 | \$1,072,839 | \$53,636 | 0 |
| CHEROKEE | QUIMBY | 76 | \$2,263,429 | \$113,197 | 0.01 |
| CHEROKEE | WASHTA | 61 | \$1,372,897 | \$68,644 | 0 |
| CHEROKEE | OTHER | 134 | \$2,073,901 | \$102,292 | 0 |
| CHEROKEE | * TOTAL COUNTY * | 1,992 | \$80,555,974 | \$4,026,194 | 0.28 |
| CHICKASAW | NEW HAMPTON* | 921 | \$50,388,521 | \$2,519,453 | 0.18 |
| CHICKASAW | NASHUA | 289 | \$8,049,486 | \$402,500 | 0.03 |
| CHICKASAW | FREDERICKSBURG | 241 | \$5,514,413 | \$274,819 | 0.02 |
| CHICKASAW | LAWLER | 159 | \$3,461,748 | \$173,048 | 0.01 |
| CHICKASAW | ALTA VISTA | 77 | \$1,794,347 | \$89,913 | 0.01 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|---------------|--------------|----------|
| CHICKASAW | IONIA | 133 | \$1,582,723 | \$79,142 | 0.01 |
| CHICKASAW | OTHER | 218 | \$2,668,065 | \$131,045 | 0 |
| CHICKASAW | * TOTAL COUNTY * | 2,038 | \$73,459,303 | \$3,669,920 | 0.26 |
| CLARKE | OSCEOLA* | 897 | \$52,450,042 | \$2,623,221 | 0.18 |
| CLARKE | MURRAY | 87 | \$2,374,368 | \$118,720 | 0.01 |
| CLARKE | OTHER | 104 | \$1,855,112 | \$91,901 | 0 |
| CLARKE | * TOTAL COUNTY * | 1,088 | \$56,679,522 | \$2,833,842 | 0.2 |
| CLAY | SPENCER* | 2,184 | \$199,840,556 | \$9,987,438 | 0.68 |
| CLAY | EVERLY | 145 | \$4,679,563 | \$233,982 | 0.02 |
| CLAY | PETERSON | 124 | \$1,565,783 | \$78,278 | 0.01 |
| CLAY | DICKENS | 45 | \$1,125,348 | \$56,267 | 0 |
| CLAY | FOSTORIA | 44 | \$1,800,754 | \$90,036 | 0.01 |
| CLAY | GREENVILLE | 43 | \$368,587 | \$18,431 | 0 |
| CLAY | ROYAL | 105 | \$1,053,470 | \$52,651 | 0 |
| CLAY | WEBB | 46 | \$402,017 | \$20,102 | 0 |
| CLAY | OTHER | 105 | \$2,560,576 | \$101,046 | 0 |
| CLAY | * TOTAL COUNTY * | 2,841 | \$213,396,654 | \$10,638,231 | 0.73 |
| CLAYTON | ELKADER* | 517 | \$21,744,506 | \$1,087,379 | 0.08 |
| CLAYTON | GUTTENBERG | 495 | \$15,370,466 | \$770,874 | 0.05 |
| CLAYTON | MONONA | 359 | \$15,969,279 | \$778,570 | 0.05 |
| CLAYTON | STRAWBERRY PT | 351 | \$8,278,233 | \$413,862 | 0.03 |
| CLAYTON | EDGEWOOD | 207 | \$7,788,055 | \$389,405 | 0.03 |
| CLAYTON | GARNAVILLO | 201 | \$4,103,345 | \$205,171 | 0.01 |
| CLAYTON | MARQUETTE | 90 | \$4,225,439 | \$211,277 | 0.01 |
| CLAYTON | MCGREGOR | 311 | \$6,119,890 | \$307,562 | 0.02 |
| CLAYTON | FARMERSBURG | 58 | \$443,148 | \$22,161 | 0 |
| CLAYTON | LUANA | 97 | \$1,199,142 | \$59,956 | 0 |
| CLAYTON | ST OLAF | 40 | \$271,523 | \$13,578 | 0 |
| CLAYTON | VOLGA CITY | 74 | \$1,432,013 | \$71,549 | 0.01 |
| CLAYTON | OTHER | 237 | \$1,975,463 | \$97,996 | 0 |
| CLAYTON | * TOTAL COUNTY * | 3,037 | \$88,920,502 | \$4,429,340 | 0.31 |
| CLINTON | CLINTON* | 3,175 | \$301,042,712 | \$15,457,185 | 1.06 |
| CLINTON | DE WITT | 856 | \$50,921,244 | \$2,546,357 | 0.18 |
| CLINTON | CAMANCHE | 349 | \$9,377,685 | \$468,842 | 0.03 |
| CLINTON | DELMAR | 85 | \$1,011,432 | \$50,572 | 0 |
| CLINTON | GRAND MOUND | 119 | \$1,837,716 | \$91,852 | 0.01 |
| CLINTON | LOST NATION | 113 | \$2,650,934 | \$132,547 | 0.01 |
| CLINTON | WHEATLAND | 133 | \$3,848,070 | \$192,390 | 0.01 |
| CLINTON | CALAMUS | 83 | \$2,215,082 | \$110,744 | 0.01 |
| CLINTON | CHARLOTTE | 81 | \$2,489,769 | \$124,677 | 0.01 |
| CLINTON | GOOSE LAKE | 68 | \$802,242 | \$40,109 | 0 |
| CLINTON | LOW MOOR | 73 | \$2,027,328 | \$101,137 | 0.01 |
| CLINTON | OTHER | 301 | \$7,002,244 | \$340,487 | 0 |
| CLINTON | * TOTAL COUNTY * | 5,436 | \$385,226,458 | \$19,656,899 | 1.36 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|---------------|------------------|-----------------|----------------------|---------------------|-----------------|
| CRAWFORD | DENISON* | 1,267 | \$81,133,865 | \$4,057,298 | 0.29 |
| CRAWFORD | CHARTER OAK | 139 | \$4,358,820 | \$217,951 | 0.02 |
| CRAWFORD | DOW CITY | 119 | \$2,763,596 | \$137,873 | 0.01 |
| CRAWFORD | MANILLA | 173 | \$2,539,059 | \$126,957 | 0.01 |
| CRAWFORD | SCHLESWIG | 128 | \$1,888,632 | \$94,424 | 0.01 |
| CRAWFORD | VAIL | 83 | \$822,228 | \$41,115 | 0 |
| CRAWFORD | KIRON | 86 | \$2,065,226 | \$103,258 | 0.01 |
| CRAWFORD | WESTSIDE | 96 | \$1,367,059 | \$68,356 | 0 |
| CRAWFORD | OTHER | 210 | \$4,021,777 | \$197,996 | 0 |
| CRAWFORD | * TOTAL COUNTY * | 2,301 | \$100,960,262 | \$5,045,228 | 0.35 |
| DALLAS | PERRY | 937 | \$93,388,546 | \$4,668,562 | 0.33 |
| DALLAS | ADEL* | 748 | \$29,651,070 | \$1,481,064 | 0.1 |
| DALLAS | DALLAS CENTER | 244 | \$5,556,124 | \$277,809 | 0.02 |
| DALLAS | DEXTER | 125 | \$2,105,600 | \$105,248 | 0.01 |
| DALLAS | REDFIELD | 104 | \$2,204,502 | \$110,228 | 0.01 |
| DALLAS | WAUKEE | 602 | \$76,677,654 | \$3,833,890 | 0.27 |
| DALLAS | WOODWARD | 236 | \$4,217,228 | \$210,639 | 0.01 |
| DALLAS | BOUTON | 83 | \$5,922,735 | \$296,135 | 0.02 |
| DALLAS | DE SOTO | 92 | \$2,732,607 | \$136,636 | 0.01 |
| DALLAS | GRANGER | 120 | \$6,438,682 | \$323,114 | 0.02 |
| DALLAS | MINBURN | 77 | \$1,435,001 | \$71,751 | 0.01 |
| DALLAS | VAN METER | 166 | \$5,339,004 | \$266,949 | 0.02 |
| DALLAS | WEST DES MOINES | 219 | \$45,735,012 | \$2,402,970 | 0.17 |
| DALLAS | OTHER | 319 | \$3,736,548 | \$183,413 | 0 |
| DALLAS | * TOTAL COUNTY * | 4,072 | \$285,140,313 | \$14,368,408 | 1.01 |
| DAVIS | BLOOMFIELD* | 924 | \$36,756,165 | \$1,812,537 | 0.13 |
| DAVIS | DRAKESVILLE | 75 | \$689,147 | \$34,460 | 0 |
| DAVIS | PULASKI | 68 | \$1,369,202 | \$68,459 | 0 |
| DAVIS | OTHER | 165 | \$1,678,010 | \$83,689 | 0 |
| DAVIS | * TOTAL COUNTY * | 1,232 | \$40,492,524 | \$1,999,145 | 0.14 |
| DECATUR | LAMONI | 283 | \$10,818,540 | \$540,784 | 0.04 |
| DECATUR | LEON* | 328 | \$13,100,190 | \$654,978 | 0.05 |
| DECATUR | DECATUR CITY | 44 | \$1,034,535 | \$51,726 | 0 |
| DECATUR | GRAND RIVER | 41 | \$433,550 | \$21,672 | 0 |
| DECATUR | OTHER | 327 | \$3,832,340 | \$186,430 | 0 |
| DECATUR | * TOTAL COUNTY * | 1,023 | \$29,119,155 | \$1,455,590 | 0.1 |
| DELAWARE | MANCHESTER* | 1,169 | \$69,902,447 | \$3,501,864 | 0.25 |
| DELAWARE | EARLVILLE | 196 | \$3,514,236 | \$175,672 | 0.01 |
| DELAWARE | EDGEWOOD | 80 | \$2,022,406 | \$101,118 | 0.01 |
| DELAWARE | HOPKINTON | 188 | \$3,856,046 | \$192,797 | 0.01 |
| DELAWARE | COLESBURG | 119 | \$3,227,139 | \$161,355 | 0.01 |
| DELAWARE | DELHI | 149 | \$5,123,128 | \$256,402 | 0.02 |
| DELAWARE | DUNDEE | 86 | \$1,753,395 | \$87,680 | 0.01 |
| DELAWARE | DYERSVILLE | 116 | \$3,221,602 | \$161,115 | 0.01 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| DELAWARE | GREELEY | 66 | \$776,396 | \$38,816 | 0 |
| DELAWARE | RYAN | 79 | \$712,499 | \$35,627 | 0 |
| DELAWARE | OTHER | 178 | \$6,902,548 | \$343,932 | 0 |
| DELAWARE | * TOTAL COUNTY * | 2,426 | \$101,011,842 | \$5,056,378 | 0.36 |
| DES MOINES | BURLINGTON* | 3,170 | \$253,673,761 | \$12,705,630 | 0.89 |
| DES MOINES | MEDIAPOLIS | 372 | \$12,697,794 | \$634,823 | 0.04 |
| DES MOINES | WEST BURLINGTON | 775 | \$161,767,004 | \$8,088,771 | 0.57 |
| DES MOINES | DANVILLE | 179 | \$3,198,094 | \$159,910 | 0.01 |
| DES MOINES | MIDDLETOWN | 41 | \$741,608 | \$37,083 | 0 |
| DES MOINES | OTHER | 257 | \$8,313,937 | \$407,707 | 0 |
| DES MOINES | * TOTAL COUNTY * | 4,794 | \$440,392,198 | \$22,033,924 | 1.55 |
| DICKINSON | MILFORD | 703 | \$24,046,564 | \$1,202,787 | 0.08 |
| DICKINSON | SPIRIT LAKE* | 1,533 | \$120,814,383 | \$6,044,023 | 0.42 |
| DICKINSON | ARNOLDS PARK | 525 | \$25,295,425 | \$1,267,620 | 0.09 |
| DICKINSON | LAKE PARK | 167 | \$4,808,828 | \$240,160 | 0.02 |
| DICKINSON | OKOBOJI | 237 | \$31,249,181 | \$1,570,920 | 0.11 |
| DICKINSON | TERRIL | 84 | \$1,156,556 | \$57,827 | 0 |
| DICKINSON | OTHER | 272 | \$11,603,215 | \$577,103 | 0.01 |
| DICKINSON | * TOTAL COUNTY * | 3,521 | \$218,974,152 | \$10,960,440 | 0.77 |
| DUBUQUE | DUBUQUE* | 7,423 | \$812,907,895 | \$40,835,952 | 2.87 |
| DUBUQUE | CASCADE | 409 | \$17,376,574 | \$868,857 | 0.06 |
| DUBUQUE | DYERSVILLE | 835 | \$67,426,878 | \$3,379,116 | 0.24 |
| DUBUQUE | EPWORTH | 218 | \$4,175,339 | \$208,495 | 0.01 |
| DUBUQUE | FARLEY | 210 | \$4,144,858 | \$207,287 | 0.01 |
| DUBUQUE | BERNARD | 86 | \$731,186 | \$36,557 | 0 |
| DUBUQUE | DURANGO | 115 | \$1,998,211 | \$99,914 | 0.01 |
| DUBUQUE | HOLY CROSS | 121 | \$3,047,872 | \$152,393 | 0.01 |
| DUBUQUE | NEW VIENNA | 134 | \$5,139,353 | \$256,976 | 0.02 |
| DUBUQUE | PEOSTA | 240 | \$10,439,031 | \$521,958 | 0.04 |
| DUBUQUE | SHERRILL | 98 | \$1,108,355 | \$55,419 | 0 |
| DUBUQUE | WORTHINGTON | 93 | \$5,315,518 | \$265,780 | 0.02 |
| DUBUQUE | ZWINGLE | 52 | \$796,123 | \$39,800 | 0 |
| DUBUQUE | OTHER | 273 | \$11,629,192 | \$568,718 | 0.01 |
| DUBUQUE | * TOTAL COUNTY * | 10,307 | \$946,236,385 | \$47,497,222 | 3.34 |
| EMMET | ESTHERVILLE* | 1,053 | \$77,703,535 | \$3,884,587 | 0.27 |
| EMMET | ARMSTRONG | 291 | \$7,455,204 | \$372,737 | 0.03 |
| EMMET | RINGSTED | 101 | \$1,642,577 | \$82,122 | 0.01 |
| EMMET | DOLLIVER | 45 | \$217,766 | \$10,888 | 0 |
| EMMET | WALLINGFORD | 53 | \$499,412 | \$24,970 | 0 |
| EMMET | OTHER | 55 | \$539,419 | \$26,905 | 0 |
| EMMET | * TOTAL COUNTY * | 1,598 | \$88,057,913 | \$4,402,209 | 0.31 |
| FAYETTE | OELWEIN | 970 | \$56,129,418 | \$2,807,656 | 0.2 |
| FAYETTE | FAYETTE | 286 | \$5,411,260 | \$270,566 | 0.02 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|----------|------------------|----------|---------------|--------------|----------|
| FAYETTE | WEST UNION* | 663 | \$34,177,981 | \$1,714,092 | 0.12 |
| FAYETTE | ARLINGTON | 108 | \$1,624,762 | \$81,239 | 0.01 |
| FAYETTE | CLERMONT | 168 | \$5,213,606 | \$260,620 | 0.02 |
| FAYETTE | ELGIN | 162 | \$4,489,698 | \$224,491 | 0.02 |
| FAYETTE | FAIRBANK | 44 | \$1,449,982 | \$72,499 | 0.01 |
| FAYETTE | HAWKEYE | 143 | \$2,301,269 | \$115,065 | 0.01 |
| FAYETTE | MAYNARD | 113 | \$3,279,970 | \$163,996 | 0.01 |
| FAYETTE | RANDALIA | 41 | \$202,260 | \$10,118 | 0 |
| FAYETTE | WADENA | 52 | \$426,685 | \$21,337 | 0 |
| FAYETTE | WAUCOMA | 105 | \$1,717,766 | \$85,889 | 0.01 |
| FAYETTE | WESTGATE | 40 | \$445,103 | \$22,256 | 0 |
| FAYETTE | OTHER | 167 | \$9,787,704 | \$490,193 | 0 |
| FAYETTE | * TOTAL COUNTY * | 3,062 | \$126,657,464 | \$6,340,017 | 0.45 |
| FLOYD | CHARLES CITY* | 1,428 | \$81,420,678 | \$4,069,173 | 0.29 |
| FLOYD | NORA SPRINGS | 304 | \$4,601,648 | \$230,066 | 0.02 |
| FLOYD | ROCKFORD | 178 | \$3,826,773 | \$191,342 | 0.01 |
| FLOYD | FLOYD | 126 | \$2,168,313 | \$108,403 | 0.01 |
| FLOYD | MARBLE ROCK | 83 | \$1,024,444 | \$51,206 | 0 |
| FLOYD | RUDD | 133 | \$1,481,436 | \$73,721 | 0.01 |
| FLOYD | OTHER | 177 | \$1,131,860 | \$56,206 | 0 |
| FLOYD | * TOTAL COUNTY * | 2,429 | \$95,655,152 | \$4,780,117 | 0.34 |
| FRANKLIN | HAMPTON* | 869 | \$40,463,283 | \$2,022,309 | 0.14 |
| FRANKLIN | ACKLEY | 71 | \$1,762,155 | \$88,075 | 0.01 |
| FRANKLIN | SHEFFIELD | 234 | \$4,323,018 | \$215,154 | 0.02 |
| FRANKLIN | DOWS | 58 | \$425,175 | \$21,259 | 0 |
| FRANKLIN | ALEXANDER | 41 | \$1,130,220 | \$56,510 | 0 |
| FRANKLIN | COULTER | 51 | \$566,708 | \$28,336 | 0 |
| FRANKLIN | GENEVA | 53 | \$545,409 | \$27,270 | 0 |
| FRANKLIN | LATIMER | 120 | \$5,204,108 | \$260,205 | 0.02 |
| FRANKLIN | OTHER | 145 | \$1,004,615 | \$49,530 | 0 |
| FRANKLIN | * TOTAL COUNTY * | 1,642 | \$55,424,691 | \$2,768,648 | 0.19 |
| FREMONT | HAMBURG | 228 | \$10,500,005 | \$524,935 | 0.04 |
| FREMONT | SIDNEY* | 192 | \$4,338,281 | \$216,865 | 0.02 |
| FREMONT | TABOR | 158 | \$2,486,393 | \$124,293 | 0.01 |
| FREMONT | FARRAGUT | 80 | \$1,070,471 | \$53,525 | 0 |
| FREMONT | RIVERTON | 48 | \$736,230 | \$36,810 | 0 |
| FREMONT | OTHER | 333 | \$32,339,323 | \$1,616,581 | 0.02 |
| FREMONT | * TOTAL COUNTY * | 1,039 | \$51,470,703 | \$2,573,009 | 0.18 |
| GREENE | JEFFERSON* | 796 | \$47,645,839 | \$2,381,726 | 0.17 |
| GREENE | CHURDAN | 87 | \$1,142,182 | \$57,107 | 0 |
| GREENE | GRAND JCT | 136 | \$7,222,232 | \$361,120 | 0.03 |
| GREENE | SCRANTON | 134 | \$1,907,669 | \$95,382 | 0.01 |
| GREENE | PATON | 84 | \$1,199,886 | \$59,998 | 0 |
| GREENE | RIPPEY | 71 | \$1,038,030 | \$51,902 | 0 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|---------------|------------------|-----------------|----------------------|---------------------|-----------------|
| GREENE | OTHER | 75 | \$469,429 | \$22,681 | 0 |
| GREENE | * TOTAL COUNTY * | 1,383 | \$60,625,267 | \$3,029,916 | 0.21 |
| GRUNDY | GRUNDY CENTER* | 509 | \$26,677,627 | \$1,333,084 | 0.09 |
| GRUNDY | REINBECK | 367 | \$12,643,960 | \$632,174 | 0.04 |
| GRUNDY | CONRAD | 267 | \$6,812,008 | \$340,599 | 0.02 |
| GRUNDY | DIKE | 173 | \$6,637,908 | \$331,902 | 0.02 |
| GRUNDY | WELLSBURG | 132 | \$1,578,710 | \$78,286 | 0.01 |
| GRUNDY | BEAMAN | 57 | \$851,452 | \$42,575 | 0 |
| GRUNDY | OTHER | 146 | \$1,903,634 | \$94,993 | 0 |
| GRUNDY | * TOTAL COUNTY * | 1,651 | \$57,105,299 | \$2,853,613 | 0.2 |
| GUTHRIE | GUTHRIE CENTER* | 411 | \$20,449,884 | \$1,022,360 | 0.07 |
| GUTHRIE | PANORA | 393 | \$16,530,300 | \$826,513 | 0.06 |
| GUTHRIE | STUART | 200 | \$8,678,665 | \$433,937 | 0.03 |
| GUTHRIE | ADAIR | 63 | \$1,726,316 | \$86,321 | 0.01 |
| GUTHRIE | BAYARD | 120 | \$2,433,743 | \$121,694 | 0.01 |
| GUTHRIE | CASEY | 107 | \$1,848,414 | \$92,397 | 0.01 |
| GUTHRIE | BAGLEY | 59 | \$357,963 | \$17,895 | 0 |
| GUTHRIE | MENLO | 67 | \$1,052,205 | \$52,612 | 0 |
| GUTHRIE | YALE | 85 | \$753,127 | \$37,661 | 0 |
| GUTHRIE | OTHER | 107 | \$820,982 | \$40,486 | 0 |
| GUTHRIE | * TOTAL COUNTY * | 1,612 | \$54,651,599 | \$2,731,876 | 0.19 |
| HAMILTON | WEBSTER CITY* | 1,123 | \$63,811,941 | \$3,190,590 | 0.22 |
| HAMILTON | JEWELL | 195 | \$6,658,553 | \$332,931 | 0.02 |
| HAMILTON | STRATFORD | 215 | \$5,770,582 | \$288,503 | 0.02 |
| HAMILTON | WILLIAMS | 133 | \$5,158,488 | \$257,924 | 0.02 |
| HAMILTON | BLAIRSBURG | 50 | \$1,559,626 | \$77,977 | 0.01 |
| HAMILTON | ELLSWORTH | 117 | \$3,542,635 | \$177,113 | 0.01 |
| HAMILTON | KAMRAR | 48 | \$258,647 | \$12,930 | 0 |
| HAMILTON | RANDALL | 53 | \$958,975 | \$47,951 | 0 |
| HAMILTON | STANHOPE | 65 | \$1,353,497 | \$67,676 | 0 |
| HAMILTON | OTHER | 63 | \$1,552,563 | \$72,240 | 0.01 |
| HAMILTON | * TOTAL COUNTY * | 2,062 | \$90,625,507 | \$4,525,835 | 0.32 |
| HANCOCK | BRITT | 490 | \$15,124,477 | \$756,396 | 0.05 |
| HANCOCK | GARNER* | 550 | \$24,210,930 | \$1,210,535 | 0.09 |
| HANCOCK | KANAWHA | 167 | \$4,438,807 | \$222,174 | 0.02 |
| HANCOCK | KLEMME | 89 | \$1,769,890 | \$88,496 | 0.01 |
| HANCOCK | CORWITH | 84 | \$1,036,262 | \$51,816 | 0 |
| HANCOCK | CRYSTAL LAKE | 53 | \$407,586 | \$20,379 | 0 |
| HANCOCK | GOODELL | 48 | \$1,015,360 | \$50,819 | 0 |
| HANCOCK | WODEN | 60 | \$650,031 | \$32,503 | 0 |
| HANCOCK | FOREST CITY | 138 | \$14,250,474 | \$712,531 | 0.05 |
| HANCOCK | OTHER | 96 | \$407,539 | \$19,445 | 0 |
| HANCOCK | * TOTAL COUNTY * | 1,775 | \$63,311,356 | \$3,165,094 | 0.22 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|----------|------------------|----------|---------------|--------------|----------|
| HARDIN | IOWA FALLS | 1,188 | \$104,306,650 | \$5,214,928 | 0.37 |
| HARDIN | ACKLEY | 289 | \$7,743,407 | \$387,174 | 0.03 |
| HARDIN | ELDORA* | 495 | \$19,009,051 | \$950,460 | 0.07 |
| HARDIN | ALDEN | 202 | \$4,562,122 | \$228,429 | 0.02 |
| HARDIN | HUBBARD | 194 | \$6,250,746 | \$312,480 | 0.02 |
| HARDIN | RADCLIFFE | 125 | \$1,799,305 | \$89,967 | 0.01 |
| HARDIN | NEW PROVIDENCE | 41 | \$332,678 | \$16,635 | 0 |
| HARDIN | STEAMBOAT ROCK | 75 | \$994,946 | \$49,784 | 0 |
| HARDIN | UNION | 116 | \$3,657,520 | \$182,878 | 0.01 |
| HARDIN | OTHER | 157 | \$2,972,653 | \$148,367 | 0 |
| HARDIN | * TOTAL COUNTY * | 2,882 | \$151,629,078 | \$7,581,102 | 0.53 |
| HARRISON | DUNLAP | 220 | \$8,617,445 | \$430,875 | 0.03 |
| HARRISON | LOGAN* | 271 | \$5,720,024 | \$285,986 | 0.02 |
| HARRISON | MISSOURI VALLEY | 587 | \$34,305,694 | \$1,715,262 | 0.12 |
| HARRISON | WOODBINE | 273 | \$10,536,380 | \$526,852 | 0.04 |
| HARRISON | MONDAMIN | 75 | \$1,054,070 | \$52,705 | 0 |
| HARRISON | PERSIA | 50 | \$349,584 | \$17,480 | 0 |
| HARRISON | PISGAH | 43 | \$304,034 | \$15,202 | 0 |
| HARRISON | OTHER | 182 | \$2,251,614 | \$116,481 | 0 |
| HARRISON | * TOTAL COUNTY * | 1,701 | \$63,138,845 | \$3,160,843 | 0.22 |
| HENRY | MT PLEASANT* | 1,405 | \$102,432,167 | \$5,124,161 | 0.36 |
| HENRY | NEW LONDON | 324 | \$6,562,660 | \$328,159 | 0.02 |
| HENRY | WAYLAND | 211 | \$4,550,650 | \$227,541 | 0.02 |
| HENRY | WINFIELD | 247 | \$4,872,472 | \$238,362 | 0.02 |
| HENRY | MT UNION | 65 | \$1,218,111 | \$60,907 | 0 |
| HENRY | OLDS | 60 | \$1,563,645 | \$78,182 | 0.01 |
| HENRY | SALEM | 64 | \$778,727 | \$38,905 | 0 |
| HENRY | OTHER | 232 | \$8,876,172 | \$438,135 | 0.01 |
| HENRY | * TOTAL COUNTY * | 2,608 | \$130,854,604 | \$6,534,352 | 0.46 |
| HOWARD | CRESCO* | 805 | \$44,264,696 | \$2,213,093 | 0.16 |
| HOWARD | ELMA | 170 | \$2,365,434 | \$118,374 | 0.01 |
| HOWARD | LIME SPRINGS | 162 | \$2,226,187 | \$111,317 | 0.01 |
| HOWARD | RICEVILLE | 98 | \$1,688,986 | \$84,452 | 0.01 |
| HOWARD | CHESTER | 71 | \$939,977 | \$47,001 | 0 |
| HOWARD | PROTIVIN | 71 | \$2,586,202 | \$129,296 | 0.01 |
| HOWARD | OTHER | 108 | \$1,703,981 | \$82,603 | 0 |
| HOWARD | * TOTAL COUNTY * | 1,485 | \$55,775,463 | \$2,786,136 | 0.2 |
| HUMBOLDT | HUMBOLDT | 916 | \$59,941,501 | \$2,996,547 | 0.21 |
| HUMBOLDT | DAKOTA CITY* | 96 | \$1,873,351 | \$93,670 | 0.01 |
| HUMBOLDT | GILMORE CITY | 86 | \$1,270,964 | \$63,549 | 0 |
| HUMBOLDT | LIVERMORE | 109 | \$1,683,159 | \$84,142 | 0.01 |
| HUMBOLDT | BODE | 63 | \$1,357,479 | \$67,915 | 0 |
| HUMBOLDT | OTTOSEN | 43 | \$1,264,536 | \$63,213 | 0 |
| HUMBOLDT | RENWICK | 71 | \$1,252,441 | \$62,624 | 0 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|---------------|--------------|----------|
| HUMBOLDT | OTHER | 215 | \$3,244,066 | \$157,510 | 0.01 |
| HUMBOLDT | * TOTAL COUNTY * | 1,599 | \$71,887,497 | \$3,589,170 | 0.25 |
| | | | | | |
| IDA | HOLSTEIN | 305 | \$8,076,730 | \$410,487 | 0.03 |
| IDA | IDA GROVE* | 583 | \$32,572,668 | \$1,628,757 | 0.11 |
| IDA | BATTLE CREEK | 162 | \$3,205,640 | \$160,279 | 0.01 |
| IDA | ARTHUR | 54 | \$689,360 | \$34,469 | 0 |
| IDA | GALVA | 77 | \$1,120,986 | \$56,050 | 0 |
| IDA | OTHER | 65 | \$320,802 | \$14,997 | 0 |
| IDA | * TOTAL COUNTY * | 1,246 | \$45,986,186 | \$2,305,039 | 0.16 |
| | | | | | |
| IOWA | MARENGO* | 509 | \$19,922,340 | \$995,980 | 0.07 |
| IOWA | NORTH ENGLISH | 179 | \$4,647,033 | \$232,307 | 0.02 |
| IOWA | WILLIAMSBURG | 818 | \$94,367,956 | \$4,718,401 | 0.33 |
| IOWA | VICTOR | 213 | \$5,965,139 | \$298,256 | 0.02 |
| IOWA | LADORA | 83 | \$658,930 | \$32,935 | 0 |
| IOWA | MILLERSBURG | 42 | \$364,981 | \$18,251 | 0 |
| IOWA | OTHER | 868 | \$42,782,537 | \$2,180,914 | 0 |
| IOWA | * TOTAL COUNTY * | 2,712 | \$168,708,916 | \$8,477,044 | 0.6 |
| | | | | | |
| JACKSON | MAQUOKETA* | 1,297 | \$67,642,170 | \$3,383,428 | 0.24 |
| JACKSON | BELLEVUE | 596 | \$15,873,162 | \$799,270 | 0.06 |
| JACKSON | PRESTON | 226 | \$9,302,775 | \$465,123 | 0.03 |
| JACKSON | SABULA | 144 | \$2,044,255 | \$102,204 | 0.01 |
| JACKSON | BALDWIN | 50 | \$890,013 | \$44,445 | 0 |
| JACKSON | LA MOTTE | 134 | \$1,900,534 | \$94,999 | 0.01 |
| JACKSON | MILES | 93 | \$2,677,722 | \$133,887 | 0.01 |
| JACKSON | SPRINGBROOK | 42 | \$719,706 | \$35,987 | 0 |
| JACKSON | OTHER | 352 | \$5,495,562 | \$273,606 | 0.01 |
| JACKSON | * TOTAL COUNTY * | 2,934 | \$106,545,899 | \$5,332,949 | 0.37 |
| | | | | | |
| JASPER | NEWTON* | 2,234 | \$257,722,918 | \$12,903,398 | 0.91 |
| JASPER | COLFAX | 309 | \$16,151,905 | \$806,124 | 0.06 |
| JASPER | MONROE | 322 | \$11,152,912 | \$557,649 | 0.04 |
| JASPER | BAXTER | 180 | \$2,883,122 | \$144,155 | 0.01 |
| JASPER | KELLOGG | 153 | \$3,034,935 | \$151,718 | 0.01 |
| JASPER | PRAIRIE CITY | 240 | \$14,025,853 | \$701,121 | 0.05 |
| JASPER | LYNNVILLE | 130 | \$2,110,758 | \$105,543 | 0.01 |
| JASPER | MINGO | 87 | \$687,931 | \$34,204 | 0 |
| JASPER | REASNOR | 70 | \$887,206 | \$44,362 | 0 |
| JASPER | SULLY | 250 | \$12,529,104 | \$626,466 | 0.04 |
| JASPER | OTHER | 163 | \$2,075,327 | \$102,649 | 0 |
| JASPER | * TOTAL COUNTY * | 4,138 | \$323,261,971 | \$16,177,389 | 1.14 |
| | | | | | |
| JEFFERSON | FAIRFIELD* | 1,917 | \$109,841,914 | \$5,557,511 | 0.39 |
| JEFFERSON | BATAVIA | 115 | \$23,953,086 | \$1,197,653 | 0.08 |
| JEFFERSON | LIBERTYVILLE | 68 | \$1,502,686 | \$75,134 | 0.01 |
| JEFFERSON | LOCKRIDGE | 87 | \$612,308 | \$30,613 | 0 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|-----------------|--------------|----------|
| JEFFERSON | PACKWOOD | 72 | \$1,199,903 | \$59,996 | 0 |
| JEFFERSON | OTHER | 119 | \$1,070,782 | \$52,736 | 0 |
| JEFFERSON | * TOTAL COUNTY * | 2,378 | \$138,180,679 | \$6,973,643 | 0.49 |
| JOHNSON | IOWA CITY* | 5,396 | \$766,901,892 | \$38,462,117 | 2.7 |
| JOHNSON | CORALVILLE | 2,209 | \$437,229,835 | \$22,112,304 | 1.55 |
| JOHNSON | LONE TREE | 164 | \$1,876,833 | \$93,841 | 0.01 |
| JOHNSON | OXFORD | 265 | \$3,595,838 | \$178,388 | 0.01 |
| JOHNSON | OLON | 472 | \$9,714,458 | \$485,750 | 0.03 |
| JOHNSON | HILLS | 65 | \$2,404,987 | \$120,239 | 0.01 |
| JOHNSON | NORTH LIBERTY | 532 | \$38,735,897 | \$1,936,551 | 0.14 |
| JOHNSON | SWISHER | 258 | \$8,643,721 | \$432,049 | 0.03 |
| JOHNSON | TIFFIN | 111 | \$2,697,712 | \$132,933 | 0.01 |
| JOHNSON | OTHER | 292 | \$3,961,755 | \$187,674 | 0 |
| JOHNSON | * TOTAL COUNTY * | 9,764 | \$1,275,762,928 | \$64,141,846 | 4.51 |
| JONES | ANAMOSA* | 844 | \$63,321,119 | \$3,173,214 | 0.22 |
| JONES | MONTICELLO | 1,076 | \$47,750,762 | \$2,387,320 | 0.17 |
| JONES | OLIN | 174 | \$2,388,176 | \$119,392 | 0.01 |
| JONES | OXFORD JCT | 123 | \$1,001,042 | \$50,053 | 0 |
| JONES | WYOMING | 180 | \$3,733,869 | \$186,698 | 0.01 |
| JONES | MARTELLE | 78 | \$1,339,892 | \$66,997 | 0 |
| JONES | ONSLow | 76 | \$881,721 | \$44,030 | 0 |
| JONES | OTHER | 314 | \$6,818,907 | \$237,155 | 0 |
| JONES | * TOTAL COUNTY * | 2,865 | \$127,235,488 | \$6,264,859 | 0.44 |
| KEOKUK | KEOTA | 205 | \$4,928,465 | \$246,432 | 0.02 |
| KEOKUK | SIGOURNEY* | 474 | \$15,272,550 | \$763,710 | 0.05 |
| KEOKUK | DELTA | 71 | \$307,860 | \$15,397 | 0 |
| KEOKUK | HEDRICK | 117 | \$2,016,756 | \$100,792 | 0.01 |
| KEOKUK | RICHLAND | 115 | \$1,990,260 | \$99,327 | 0.01 |
| KEOKUK | WHAT CHEER | 136 | \$1,547,208 | \$77,360 | 0.01 |
| KEOKUK | HARPER | 45 | \$401,576 | \$20,077 | 0 |
| KEOKUK | KESWICK | 47 | \$1,270,693 | \$63,538 | 0 |
| KEOKUK | OLLIE | 55 | \$605,613 | \$30,283 | 0 |
| KEOKUK | SOUTH ENGLISH | 68 | \$1,319,780 | \$65,990 | 0 |
| KEOKUK | OTHER | 241 | \$4,230,926 | \$209,937 | 0.01 |
| KEOKUK | * TOTAL COUNTY * | 1,574 | \$33,891,687 | \$1,692,843 | 0.12 |
| KOSSUTH | ALGONA* | 1,304 | \$79,087,169 | \$3,954,172 | 0.28 |
| KOSSUTH | BANCROFT | 205 | \$5,690,014 | \$284,505 | 0.02 |
| KOSSUTH | BURT | 103 | \$2,390,516 | \$119,527 | 0.01 |
| KOSSUTH | LU VERNE | 75 | \$976,565 | \$48,831 | 0 |
| KOSSUTH | SWEA CITY | 142 | \$1,651,056 | \$82,558 | 0.01 |
| KOSSUTH | TITONKA | 142 | \$2,960,833 | \$148,017 | 0.01 |
| KOSSUTH | WESLEY | 109 | \$4,335,988 | \$216,804 | 0.02 |
| KOSSUTH | WEST BEND | 57 | \$2,849,542 | \$142,399 | 0.01 |
| KOSSUTH | WHITTEMORE | 135 | \$2,869,378 | \$143,478 | 0.01 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|---------|------------------|----------|-----------------|---------------|----------|
| KOSSUTH | FENTON | 68 | \$750,426 | \$37,522 | 0 |
| KOSSUTH | LAKOTA | 76 | \$936,605 | \$46,831 | 0 |
| KOSSUTH | LEDYARD | 60 | \$739,035 | \$36,913 | 0 |
| KOSSUTH | LONE ROCK | 52 | \$656,792 | \$32,840 | 0 |
| KOSSUTH | OTHER | 111 | \$1,165,121 | \$57,067 | 0 |
| KOSSUTH | * TOTAL COUNTY * | 2,639 | \$107,059,040 | \$5,351,464 | 0.38 |
| LEE | FT MADISON* | 1,421 | \$98,845,440 | \$4,955,313 | 0.35 |
| LEE | KEOKUK | 1,614 | \$140,874,124 | \$7,064,855 | 0.5 |
| LEE | DONNELLSON | 303 | \$8,334,063 | \$415,762 | 0.03 |
| LEE | MONTROSE | 153 | \$2,060,598 | \$102,061 | 0.01 |
| LEE | WEST POINT | 274 | \$6,669,434 | \$333,356 | 0.02 |
| LEE | ST PAUL | 49 | \$3,282,872 | \$164,138 | 0.01 |
| LEE | HOUGHTON | 70 | \$6,070,773 | \$303,549 | 0.02 |
| LEE | OTHER | 432 | \$9,185,740 | \$456,077 | 0 |
| LEE | * TOTAL COUNTY * | 4,316 | \$275,323,044 | \$13,795,111 | 0.97 |
| LINN | CEDAR RAPIDS* | 13,377 | \$2,292,872,816 | \$115,238,815 | 8.1 |
| LINN | MARION | 2,651 | \$253,632,356 | \$12,680,692 | 0.89 |
| LINN | CENTER POINT | 395 | \$13,420,190 | \$670,275 | 0.05 |
| LINN | CENTRAL CITY | 314 | \$4,306,143 | \$215,313 | 0.02 |
| LINN | HIAWATHA | 772 | \$78,265,179 | \$3,912,214 | 0.27 |
| LINN | LISBON | 260 | \$5,100,727 | \$254,999 | 0.02 |
| LINN | MT VERNON | 634 | \$30,752,567 | \$1,537,483 | 0.11 |
| LINN | COGGON | 162 | \$1,957,087 | \$97,856 | 0.01 |
| LINN | FAIRFAX | 199 | \$5,526,395 | \$276,271 | 0.02 |
| LINN | SPRINGVILLE | 224 | \$6,506,527 | \$325,259 | 0.02 |
| LINN | WALKER | 157 | \$8,044,060 | \$401,970 | 0.03 |
| LINN | ALBURNETTE | 136 | \$2,683,938 | \$134,199 | 0.01 |
| LINN | ELY | 162 | \$4,181,303 | \$209,056 | 0.01 |
| LINN | PALO | 185 | \$3,815,248 | \$190,765 | 0.01 |
| LINN | ROBINS | 96 | \$2,759,339 | \$137,969 | 0.01 |
| LINN | OTHER | 614 | \$7,268,684 | \$338,130 | 0.01 |
| LINN | * TOTAL COUNTY * | 20,338 | \$2,721,092,559 | \$136,621,266 | 9.6 |
| LOUISA | COLUMBUS JCT | 365 | \$9,921,245 | \$495,988 | 0.03 |
| LOUISA | WAPELLO* | 409 | \$8,588,883 | \$429,433 | 0.03 |
| LOUISA | MORNING SUN | 156 | \$3,877,135 | \$193,861 | 0.01 |
| LOUISA | COLUMBUS CITY | 43 | \$440,328 | \$22,016 | 0 |
| LOUISA | GRANDVIEW | 40 | \$911,775 | \$45,593 | 0 |
| LOUISA | LETTS | 70 | \$286,872 | \$14,347 | 0 |
| LOUISA | OAKVILLE | 73 | \$1,514,547 | \$75,726 | 0.01 |
| LOUISA | OTHER | 84 | \$2,332,625 | \$116,556 | 0 |
| LOUISA | * TOTAL COUNTY * | 1,240 | \$27,873,134 | \$1,393,520 | 0.1 |
| LUCAS | CHARITON* | 751 | \$34,741,380 | \$1,737,066 | 0.12 |
| LUCAS | RUSSELL | 80 | \$691,755 | \$34,593 | 0 |
| LUCAS | LUCAS | 43 | \$520,865 | \$26,041 | 0 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|----------|------------------|----------|---------------|--------------|----------|
| LUCAS | OTHER | 273 | \$2,781,126 | \$137,974 | 0 |
| LUCAS | * TOTAL COUNTY * | 1,147 | \$38,735,126 | \$1,935,674 | 0.14 |
| | | | | | |
| LYON | ROCK RAPIDS* | 491 | \$23,820,851 | \$1,191,059 | 0.08 |
| LYON | GEORGE | 259 | \$7,863,736 | \$393,203 | 0.03 |
| LYON | DOON | 155 | \$6,260,478 | \$312,984 | 0.02 |
| LYON | INWOOD | 228 | \$6,131,767 | \$306,591 | 0.02 |
| LYON | LARCHWOOD | 162 | \$4,947,862 | \$247,379 | 0.02 |
| LYON | LITTLE ROCK | 77 | \$2,340,243 | \$116,991 | 0.01 |
| LYON | ALVORD | 41 | \$337,635 | \$16,883 | 0 |
| LYON | LESTER | 74 | \$1,881,399 | \$94,072 | 0.01 |
| LYON | OTHER | 118 | \$723,929 | \$35,959 | 0 |
| LYON | * TOTAL COUNTY * | 1,605 | \$54,307,900 | \$2,715,121 | 0.19 |
| | | | | | |
| MADISON | WINTERSET* | 900 | \$61,582,531 | \$3,082,462 | 0.22 |
| MADISON | EARLHAM | 208 | \$8,584,898 | \$429,192 | 0.03 |
| MADISON | ST CHARLES | 163 | \$2,670,374 | \$131,078 | 0.01 |
| MADISON | TRURO | 78 | \$2,040,925 | \$101,957 | 0.01 |
| MADISON | OTHER | 272 | \$3,463,790 | \$172,516 | 0.01 |
| MADISON | * TOTAL COUNTY * | 1,621 | \$78,342,518 | \$3,917,205 | 0.28 |
| | | | | | |
| MAHASKA | OSKALOOSA* | 2,029 | \$144,101,828 | \$7,210,574 | 0.51 |
| MAHASKA | EDDYVILLE | 64 | \$1,321,360 | \$66,004 | 0 |
| MAHASKA | NEW SHARON | 292 | \$5,594,378 | \$279,737 | 0.02 |
| MAHASKA | BEACON | 45 | \$987,495 | \$49,378 | 0 |
| MAHASKA | FREMONT | 131 | \$1,247,497 | \$62,376 | 0 |
| MAHASKA | LEIGHTON | 61 | \$1,955,303 | \$97,770 | 0.01 |
| MAHASKA | OTHER | 223 | \$3,395,663 | \$168,869 | 0.01 |
| MAHASKA | * TOTAL COUNTY * | 2,845 | \$158,603,524 | \$7,934,708 | 0.56 |
| | | | | | |
| MARION | KNOXVILLE* | 1,190 | \$80,872,066 | \$4,043,416 | 0.28 |
| MARION | PELLA | 1,588 | \$113,781,285 | \$5,718,756 | 0.4 |
| MARION | PLEASANTVILLE | 259 | \$5,582,704 | \$279,142 | 0.02 |
| MARION | BUSSEY | 66 | \$901,295 | \$45,027 | 0 |
| MARION | MELCHER | 119 | \$1,625,217 | \$81,254 | 0.01 |
| MARION | DALLAS | 43 | \$496,919 | \$24,715 | 0 |
| MARION | HARVEY | 53 | \$384,343 | \$19,221 | 0 |
| MARION | OTHER | 293 | \$5,172,093 | \$254,317 | 0 |
| MARION | * TOTAL COUNTY * | 3,611 | \$208,815,922 | \$10,465,848 | 0.74 |
| | | | | | |
| MARSHALL | MARSHALLTOWN* | 3,189 | \$333,741,450 | \$16,684,115 | 1.17 |
| MARSHALL | STATE CENTER | 223 | \$4,320,436 | \$216,026 | 0.02 |
| MARSHALL | ALBION | 91 | \$1,747,607 | \$87,378 | 0.01 |
| MARSHALL | GILMAN | 83 | \$1,666,459 | \$83,324 | 0.01 |
| MARSHALL | MELBOURNE | 92 | \$875,504 | \$43,779 | 0 |
| MARSHALL | LAUREL | 61 | \$431,314 | \$21,563 | 0 |
| MARSHALL | LE GRAND | 101 | \$2,497,013 | \$124,852 | 0.01 |
| MARSHALL | LISCOMB | 42 | \$229,560 | \$11,480 | 0 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| MARSHALL | RHODES | 61 | \$2,031,815 | \$101,592 | 0.01 |
| MARSHALL | OTHER | 201 | \$5,998,306 | \$299,318 | 0.01 |
| MARSHALL | * TOTAL COUNTY * | 4,144 | \$353,539,464 | \$17,673,427 | 1.24 |
| MILLS | GLENWOOD* | 729 | \$39,410,209 | \$1,970,773 | 0.14 |
| MILLS | MALVERN | 187 | \$4,402,401 | \$220,119 | 0.02 |
| MILLS | EMERSON | 106 | \$1,061,932 | \$53,106 | 0 |
| MILLS | PACIFIC JCT | 55 | \$1,311,288 | \$65,567 | 0 |
| MILLS | HASTINGS | 51 | \$329,646 | \$16,483 | 0 |
| MILLS | SILVER CITY | 48 | \$750,252 | \$37,607 | 0 |
| MILLS | OTHER | 130 | \$1,281,573 | \$64,039 | 0 |
| MILLS | * TOTAL COUNTY * | 1,306 | \$48,547,301 | \$2,427,694 | 0.17 |
| MITCHELL | OSAGE* | 831 | \$30,640,826 | \$1,532,067 | 0.11 |
| MITCHELL | ST ANSGAR | 372 | \$12,310,173 | \$615,508 | 0.04 |
| MITCHELL | RICEVILLE | 162 | \$2,980,908 | \$149,050 | 0.01 |
| MITCHELL | STACYVILLE | 165 | \$3,602,911 | \$180,115 | 0.01 |
| MITCHELL | MCINTIRE | 59 | \$1,365,477 | \$66,946 | 0 |
| MITCHELL | OTHER | 182 | \$2,240,146 | \$111,479 | 0.01 |
| MITCHELL | * TOTAL COUNTY * | 1,771 | \$53,140,441 | \$2,655,165 | 0.19 |
| MONONA | ONAWA* | 588 | \$28,606,324 | \$1,430,115 | 0.1 |
| MONONA | MAPLETON | 310 | \$10,894,277 | \$544,668 | 0.04 |
| MONONA | UTE | 118 | \$1,820,255 | \$91,013 | 0.01 |
| MONONA | WHITING | 133 | \$3,198,466 | \$159,926 | 0.01 |
| MONONA | BLENCOE | 53 | \$809,918 | \$40,500 | 0 |
| MONONA | CASTANA | 64 | \$366,779 | \$18,340 | 0 |
| MONONA | MOORHEAD | 86 | \$588,324 | \$29,421 | 0 |
| MONONA | SOLDIER | 84 | \$1,162,394 | \$58,119 | 0 |
| MONONA | TURIN | 41 | \$212,480 | \$10,623 | 0 |
| MONONA | OTHER | 87 | \$2,714,452 | \$135,453 | 0 |
| MONONA | * TOTAL COUNTY * | 1,564 | \$50,373,669 | \$2,518,178 | 0.18 |
| MONROE | ALBIA* | 785 | \$34,301,344 | \$1,714,950 | 0.12 |
| MONROE | LOVILIA | 133 | \$2,040,010 | \$102,000 | 0.01 |
| MONROE | OTHER | 156 | \$1,933,846 | \$96,623 | 0 |
| MONROE | * TOTAL COUNTY * | 1,074 | \$38,275,200 | \$1,913,573 | 0.13 |
| MONTGOMERY | RED OAK* | 997 | \$68,568,359 | \$3,428,196 | 0.24 |
| MONTGOMERY | VILLISCA | 244 | \$4,544,258 | \$227,189 | 0.02 |
| MONTGOMERY | STANTON | 229 | \$5,206,771 | \$260,294 | 0.02 |
| MONTGOMERY | ELLIOTT | 73 | \$305,399 | \$15,183 | 0 |
| MONTGOMERY | OTHER | 93 | \$564,319 | \$28,110 | 0 |
| MONTGOMERY | * TOTAL COUNTY * | 1,636 | \$79,189,106 | \$3,958,972 | 0.28 |
| MUSCATINE | MUSCATINE* | 2,751 | \$285,409,368 | \$14,287,089 | 1 |
| MUSCATINE | WEST LIBERTY | 431 | \$14,347,219 | \$715,228 | 0.05 |
| MUSCATINE | WILTON | 420 | \$38,813,951 | \$1,940,646 | 0.14 |

**Retail Sales Tax
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| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|---------------|--------------|----------|
| MUSCATINE | ATALISSA | 59 | \$694,342 | \$34,717 | 0 |
| MUSCATINE | NICHOLS | 100 | \$1,348,106 | \$67,530 | 0 |
| MUSCATINE | OTHER | 367 | \$10,297,734 | \$514,080 | 0.01 |
| MUSCATINE | * TOTAL COUNTY * | 4,128 | \$350,910,720 | \$17,559,290 | 1.23 |
| OBRIEN | SHELDON | 1,013 | \$63,791,613 | \$3,190,313 | 0.22 |
| OBRIEN | HARTLEY | 305 | \$10,108,971 | \$505,439 | 0.04 |
| OBRIEN | PAULLINA | 262 | \$5,712,860 | \$285,641 | 0.02 |
| OBRIEN | PRIMGHAR* | 179 | \$4,146,243 | \$207,313 | 0.01 |
| OBRIEN | SANBORN | 273 | \$10,810,055 | \$539,112 | 0.04 |
| OBRIEN | SUTHERLAND | 147 | \$3,601,056 | \$179,521 | 0.01 |
| OBRIEN | ARCHER | 42 | \$650,519 | \$32,483 | 0 |
| OBRIEN | OTHER | 165 | \$1,318,397 | \$65,552 | 0 |
| OBRIEN | * TOTAL COUNTY * | 2,386 | \$100,139,714 | \$5,005,374 | 0.35 |
| OSCEOLA | SIBLEY* | 496 | \$25,218,560 | \$1,260,939 | 0.09 |
| OSCEOLA | ASHTON | 93 | \$2,031,349 | \$101,552 | 0.01 |
| OSCEOLA | OCHEYEDAN | 155 | \$3,841,278 | \$192,073 | 0.01 |
| OSCEOLA | HARRIS | 49 | \$409,775 | \$20,482 | 0 |
| OSCEOLA | MELVIN | 60 | \$1,309,912 | \$65,496 | 0 |
| OSCEOLA | OTHER | 61 | \$1,359,035 | \$67,888 | 0 |
| OSCEOLA | * TOTAL COUNTY * | 914 | \$34,169,909 | \$1,708,430 | 0.12 |
| PAGE | CLARINDA* | 933 | \$37,614,984 | \$1,881,107 | 0.13 |
| PAGE | SHENANDOAH | 890 | \$39,613,991 | \$1,980,165 | 0.14 |
| PAGE | ESSEX | 121 | \$2,528,204 | \$126,413 | 0.01 |
| PAGE | COIN | 61 | \$283,171 | \$14,161 | 0 |
| PAGE | OTHER | 2,198 | \$2,361,144 | \$117,131 | 0.01 |
| PAGE | * TOTAL COUNTY * | 2,223 | \$82,401,494 | \$4,118,977 | 0.29 |
| PALO ALTO | EMMETSBURG* | 628 | \$27,749,745 | \$1,387,536 | 0.1 |
| PALO ALTO | GRAETTINGER | 171 | \$14,789,472 | \$739,475 | 0.05 |
| PALO ALTO | RUTHVEN | 149 | \$3,769,788 | \$188,497 | 0.01 |
| PALO ALTO | WEST BEND | 184 | \$7,414,388 | \$370,684 | 0.03 |
| PALO ALTO | CYLINDER | 56 | \$548,559 | \$27,428 | 0 |
| PALO ALTO | MALLARD | 96 | \$1,674,082 | \$83,710 | 0.01 |
| PALO ALTO | OTHER | 105 | \$1,589,017 | \$79,084 | 0 |
| PALO ALTO | * TOTAL COUNTY * | 1,389 | \$57,535,051 | \$2,876,414 | 0.2 |
| PLYMOUTH | LE MARS* | 1,522 | \$109,075,469 | \$5,453,891 | 0.38 |
| PLYMOUTH | AKRON | 242 | \$6,946,310 | \$347,400 | 0.02 |
| PLYMOUTH | KINGSLEY | 274 | \$7,238,347 | \$361,907 | 0.03 |
| PLYMOUTH | REMSSEN | 422 | \$13,113,026 | \$655,435 | 0.05 |
| PLYMOUTH | MERRILL | 154 | \$2,666,854 | \$133,246 | 0.01 |
| PLYMOUTH | HINTON | 149 | \$2,911,363 | \$145,555 | 0.01 |
| PLYMOUTH | WESTFIELD | 59 | \$626,949 | \$31,349 | 0 |
| PLYMOUTH | OTHER | 195 | \$1,945,850 | \$95,575 | 0 |
| PLYMOUTH | * TOTAL COUNTY * | 3,017 | \$144,524,168 | \$7,224,358 | 0.51 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|---------------|------------------|-----------------|----------------------|---------------------|-----------------|
| POCAHONTAS | FONDA | 114 | \$1,895,204 | \$94,759 | 0.01 |
| POCAHONTAS | LAURENS | 323 | \$8,537,379 | \$426,871 | 0.03 |
| POCAHONTAS | POCAHONTAS* | 521 | \$14,330,752 | \$716,555 | 0.05 |
| POCAHONTAS | GILMORE CITY | 57 | \$3,491,582 | \$174,583 | 0.01 |
| POCAHONTAS | ROLFE | 139 | \$4,189,698 | \$209,107 | 0.01 |
| POCAHONTAS | HAVELOCK | 47 | \$1,489,156 | \$74,458 | 0.01 |
| POCAHONTAS | PALMER | 76 | \$1,501,969 | \$75,102 | 0.01 |
| POCAHONTAS | OTHER | 120 | \$670,143 | \$33,431 | 0 |
| POCAHONTAS | * TOTAL COUNTY * | 1,397 | \$36,105,883 | \$1,804,866 | 0.13 |
| POLK | DES MOINES* | 21,687 | \$3,789,650,487 | \$190,553,671 | 13.34 |
| POLK | WEST DES MOINES | 4,938 | \$825,817,111 | \$41,430,195 | 2.91 |
| POLK | URBANDALE | 2,452 | \$392,261,676 | \$19,756,850 | 1.38 |
| POLK | ALTOONA | 1,058 | \$161,672,791 | \$8,122,979 | 0.57 |
| POLK | ANKENY | 2,789 | \$336,282,498 | \$16,845,929 | 1.18 |
| POLK | WINDSOR HTS | 200 | \$15,725,464 | \$786,270 | 0.06 |
| POLK | CLIVE | 1,224 | \$267,067,029 | \$13,460,154 | 0.95 |
| POLK | GRIMES | 604 | \$98,386,032 | \$4,919,324 | 0.35 |
| POLK | MITCHELLVILLE | 183 | \$2,500,861 | \$125,048 | 0.01 |
| POLK | POLK CITY | 287 | \$7,372,119 | \$368,458 | 0.03 |
| POLK | BONDURANT | 305 | \$9,619,028 | \$480,936 | 0.03 |
| POLK | ELKHART | 91 | \$3,969,558 | \$198,479 | 0.01 |
| POLK | PLEASANT HILL | 341 | \$21,577,834 | \$1,078,889 | 0.08 |
| POLK | RUNNELLS | 240 | \$3,543,557 | \$177,172 | 0.01 |
| POLK | JOHNSTON | 927 | \$87,413,239 | \$4,391,618 | 0.31 |
| POLK | ALLEMAN | 71 | \$1,055,752 | \$52,793 | 0 |
| POLK | OTHER | 939 | \$28,916,731 | \$1,240,175 | 0.02 |
| POLK | * TOTAL COUNTY * | 38,336 | \$6,052,831,767 | \$303,988,940 | 21.3 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | 4,953 | \$810,767,805 | \$40,900,789 | 2.87 |
| POTTAWATTAMIE | AVOCA | 310 | \$16,421,949 | \$820,409 | 0.06 |
| POTTAWATTAMIE | CARTER LAKE | 245 | \$11,273,070 | \$563,654 | 0.04 |
| POTTAWATTAMIE | OAKLAND | 282 | \$10,589,872 | \$529,550 | 0.04 |
| POTTAWATTAMIE | CARSON | 153 | \$3,031,412 | \$151,541 | 0.01 |
| POTTAWATTAMIE | NEOLA | 152 | \$4,213,152 | \$210,654 | 0.01 |
| POTTAWATTAMIE | WALNUT | 231 | \$6,332,015 | \$316,611 | 0.02 |
| POTTAWATTAMIE | CRESCENT | 123 | \$3,671,956 | \$183,598 | 0.01 |
| POTTAWATTAMIE | HANCOCK | 60 | \$1,070,527 | \$53,537 | 0 |
| POTTAWATTAMIE | MACEDONIA | 45 | \$1,705,088 | \$85,250 | 0.01 |
| POTTAWATTAMIE | MCCLELLAND | 43 | \$421,982 | \$21,100 | 0 |
| POTTAWATTAMIE | MINDEN | 103 | \$1,817,096 | \$90,854 | 0.01 |
| POTTAWATTAMIE | TREYNOR | 115 | \$3,562,620 | \$178,137 | 0.01 |
| POTTAWATTAMIE | UNDERWOOD | 180 | \$7,030,448 | \$351,525 | 0.02 |
| POTTAWATTAMIE | OTHER | 271 | \$6,649,373 | \$320,631 | 0.01 |
| POTTAWATTAMIE | * TOTAL COUNTY * | 7,266 | \$888,558,365 | \$44,777,840 | 3.15 |
| POWESHIEK | GRINNELL | 1,265 | \$70,676,284 | \$3,543,109 | 0.25 |
| POWESHIEK | BROOKLYN | 387 | \$26,514,982 | \$1,325,227 | 0.09 |

**Retail Sales Tax
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| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|-----------|------------------|----------|-----------------|--------------|----------|
| POWESHIEK | MONTEZUMA* | 507 | \$17,909,190 | \$895,110 | 0.06 |
| POWESHIEK | VICTOR | 50 | \$1,472,811 | \$73,642 | 0.01 |
| POWESHIEK | DEEP RIVER | 96 | \$718,662 | \$35,928 | 0 |
| POWESHIEK | MALCOM | 114 | \$1,533,648 | \$76,686 | 0.01 |
| POWESHIEK | OTHER | 167 | \$5,367,895 | \$267,237 | 0 |
| POWESHIEK | * TOTAL COUNTY * | 2,586 | \$124,193,472 | \$6,216,939 | 0.44 |
| RINGGOLD | MOUNT AYR* | 394 | \$39,282,852 | \$1,963,990 | 0.14 |
| RINGGOLD | DIAGONAL | 70 | \$1,227,857 | \$61,293 | 0 |
| RINGGOLD | ELLSTON | 49 | \$364,750 | \$18,239 | 0 |
| RINGGOLD | KELLERTON | 47 | \$529,077 | \$26,455 | 0 |
| RINGGOLD | OTHER | 238 | \$1,888,206 | \$94,416 | 0 |
| RINGGOLD | * TOTAL COUNTY * | 798 | \$43,292,742 | \$2,164,393 | 0.15 |
| SAC | SAC CITY* | 527 | \$23,235,262 | \$1,161,735 | 0.08 |
| SAC | LAKE VIEW | 289 | \$9,878,521 | \$493,930 | 0.03 |
| SAC | ODEBOLT | 212 | \$5,961,832 | \$298,007 | 0.02 |
| SAC | EARLY | 110 | \$2,554,138 | \$127,712 | 0.01 |
| SAC | SCHALLER | 177 | \$4,361,132 | \$218,025 | 0.02 |
| SAC | WALL LAKE | 178 | \$6,635,478 | \$331,775 | 0.02 |
| SAC | AUBURN | 60 | \$1,230,285 | \$61,468 | 0 |
| SAC | LYTTON | 60 | \$833,925 | \$41,660 | 0 |
| SAC | NEMAHA | 57 | \$1,247,722 | \$62,389 | 0 |
| SAC | OTHER | 146 | \$2,786,465 | \$137,418 | 0 |
| SAC | * TOTAL COUNTY * | 1,816 | \$58,724,760 | \$2,934,119 | 0.21 |
| SCOTT | DAVENPORT* | 9,523 | \$1,565,292,616 | \$78,473,347 | 5.52 |
| SCOTT | BETTENDORF | 2,855 | \$246,520,147 | \$12,400,975 | 0.87 |
| SCOTT | BUFFALO | 119 | \$13,217,727 | \$660,824 | 0.05 |
| SCOTT | LE CLAIRE | 367 | \$10,632,358 | \$549,877 | 0.04 |
| SCOTT | BLUE GRASS | 335 | \$9,426,564 | \$471,322 | 0.03 |
| SCOTT | ELDRIDGE | 656 | \$45,840,075 | \$2,292,016 | 0.16 |
| SCOTT | PRINCETON | 141 | \$2,224,791 | \$111,232 | 0.01 |
| SCOTT | WALCOTT | 301 | \$34,498,107 | \$1,724,213 | 0.12 |
| SCOTT | DIXON | 69 | \$894,575 | \$44,991 | 0 |
| SCOTT | DONAHUE | 96 | \$999,286 | \$49,968 | 0 |
| SCOTT | LONG GROVE | 173 | \$2,126,033 | \$106,293 | 0.01 |
| SCOTT | MCCAUSLAND | 57 | \$1,019,390 | \$50,967 | 0 |
| SCOTT | OTHER | 402 | \$14,606,890 | \$684,400 | 0 |
| SCOTT | * TOTAL COUNTY * | 15,094 | \$1,947,298,559 | \$97,620,425 | 6.86 |
| SHELBY | HARLAN* | 1,139 | \$58,408,534 | \$2,920,440 | 0.21 |
| SHELBY | ELK HORN | 178 | \$5,937,406 | \$301,419 | 0.02 |
| SHELBY | SHELBY | 99 | \$1,017,458 | \$50,873 | 0 |
| SHELBY | DEFIANCE | 111 | \$1,611,597 | \$80,580 | 0.01 |
| SHELBY | EARLING | 109 | \$1,175,384 | \$58,770 | 0 |
| SHELBY | IRWIN | 97 | \$1,905,723 | \$95,287 | 0.01 |
| SHELBY | KIRKMAN | 43 | \$268,272 | \$13,414 | 0 |

**Retail Sales Tax
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|---------------|------------------|-----------------|----------------------|---------------------|-----------------|
| SHELBY | PANAMA | 80 | \$1,647,103 | \$82,356 | 0.01 |
| SHELBY | PORTSMOUTH | 61 | \$1,066,666 | \$53,334 | 0 |
| SHELBY | OTHER | 110 | \$801,630 | \$39,609 | 0 |
| SHELBY | * TOTAL COUNTY * | 2,027 | \$73,839,773 | \$3,696,082 | 0.26 |
| SIOUX | HAWARDEN | 534 | \$21,562,176 | \$1,078,102 | 0.08 |
| SIOUX | ALTON | 191 | \$6,411,697 | \$320,562 | 0.02 |
| SIOUX | HULL | 406 | \$10,160,159 | \$508,012 | 0.04 |
| SIOUX | ORANGE CITY* | 838 | \$51,526,362 | \$2,576,339 | 0.18 |
| SIOUX | ROCK VALLEY | 642 | \$37,126,799 | \$1,849,266 | 0.13 |
| SIOUX | SIOUX CENTER | 1,116 | \$79,076,163 | \$3,953,777 | 0.28 |
| SIOUX | BOYDEN | 142 | \$2,375,551 | \$118,782 | 0.01 |
| SIOUX | HOSPERS | 165 | \$4,867,030 | \$243,355 | 0.02 |
| SIOUX | IRETON | 134 | \$5,758,499 | \$287,931 | 0.02 |
| SIOUX | GRANVILLE | 69 | \$1,215,500 | \$60,776 | 0 |
| SIOUX | MAURICE | 102 | \$549,768 | \$27,441 | 0 |
| SIOUX | OTHER | 231 | \$2,555,005 | \$123,679 | 0 |
| SIOUX | * TOTAL COUNTY * | 4,570 | \$223,184,709 | \$11,148,022 | 0.78 |
| STORY | AMES | 4,383 | \$597,325,733 | \$29,963,484 | 2.1 |
| STORY | NEVADA* | 835 | \$42,653,642 | \$2,132,695 | 0.15 |
| STORY | STORY CITY | 633 | \$34,670,380 | \$1,733,542 | 0.12 |
| STORY | CAMBRIDGE | 79 | \$1,033,317 | \$51,654 | 0 |
| STORY | COLO | 131 | \$3,006,360 | \$150,321 | 0.01 |
| STORY | MAXWELL | 134 | \$1,583,115 | \$79,149 | 0.01 |
| STORY | ROLAND | 161 | \$2,798,345 | \$139,462 | 0.01 |
| STORY | SLATER | 154 | \$7,838,015 | \$391,904 | 0.03 |
| STORY | ZEARING | 135 | \$1,840,407 | \$92,022 | 0.01 |
| STORY | COLLINS | 52 | \$1,029,664 | \$51,486 | 0 |
| STORY | GILBERT | 122 | \$2,506,453 | \$125,328 | 0.01 |
| STORY | HUXLEY | 279 | \$9,592,087 | \$479,586 | 0.03 |
| STORY | KELLEY | 62 | \$310,392 | \$15,523 | 0 |
| STORY | MCCALLSBURG | 51 | \$755,315 | \$37,768 | 0 |
| STORY | OTHER | 224 | \$5,873,343 | \$287,889 | 0 |
| STORY | * TOTAL COUNTY * | 7,435 | \$712,816,568 | \$35,731,813 | 2.51 |
| TAMA | TAMA | 504 | \$16,482,587 | \$823,954 | 0.06 |
| TAMA | DYSART | 253 | \$7,051,755 | \$352,530 | 0.02 |
| TAMA | TOLEDO* | 455 | \$34,809,794 | \$1,745,832 | 0.12 |
| TAMA | TRAER | 325 | \$9,901,783 | \$495,081 | 0.03 |
| TAMA | GARWIN | 112 | \$1,218,633 | \$62,164 | 0 |
| TAMA | GLADBROOK | 234 | \$7,332,148 | \$366,612 | 0.03 |
| TAMA | CHELSEA | 88 | \$996,422 | \$49,825 | 0 |
| TAMA | CLUTIER | 74 | \$762,714 | \$38,138 | 0 |
| TAMA | ELBERON | 60 | \$398,379 | \$19,923 | 0 |
| TAMA | MONTOUR | 45 | \$1,141,202 | \$57,061 | 0 |
| TAMA | OTHER | 201 | \$9,763,761 | \$486,056 | 0 |
| TAMA | * TOTAL COUNTY * | 2,351 | \$89,859,178 | \$4,497,176 | 0.32 |

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| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| TAYLOR | BEDFORD* | 439 | \$12,336,809 | \$615,845 | 0.04 |
| TAYLOR | LENOX | 273 | \$7,721,213 | \$386,065 | 0.03 |
| TAYLOR | CLEARFIELD | 94 | \$799,832 | \$39,952 | 0 |
| TAYLOR | NEW MARKET | 80 | \$553,439 | \$27,647 | 0 |
| TAYLOR | BLOCKTON | 46 | \$267,767 | \$13,391 | 0 |
| TAYLOR | OTHER | 109 | \$1,072,871 | \$53,636 | 0 |
| TAYLOR | * TOTAL COUNTY * | 1,041 | \$22,752,931 | \$1,136,536 | 0.08 |
| UNION | CRESTON* | 1,256 | \$100,637,768 | \$5,032,172 | 0.35 |
| UNION | AFTON | 198 | \$5,086,743 | \$254,345 | 0.02 |
| UNION | LORIMOR | 68 | \$500,770 | \$25,035 | 0 |
| UNION | OTHER | 118 | \$1,422,902 | \$71,570 | 0 |
| UNION | * TOTAL COUNTY * | 1,640 | \$107,648,183 | \$5,383,122 | 0.38 |
| VAN BUREN | KEOSAUQUA* | 328 | \$6,514,169 | \$325,399 | 0.02 |
| VAN BUREN | BONAPARTE | 128 | \$1,748,580 | \$87,429 | 0.01 |
| VAN BUREN | FARMINGTON | 158 | \$3,451,591 | \$172,574 | 0.01 |
| VAN BUREN | MILTON | 86 | \$763,258 | \$38,166 | 0 |
| VAN BUREN | BIRMINGHAM | 94 | \$1,159,218 | \$57,960 | 0 |
| VAN BUREN | CANTRIL | 72 | \$2,148,619 | \$107,432 | 0.01 |
| VAN BUREN | STOCKPORT | 74 | \$2,290,552 | \$114,529 | 0.01 |
| VAN BUREN | OTHER | 327 | \$8,558,005 | \$427,424 | 0 |
| VAN BUREN | * TOTAL COUNTY * | 1,267 | \$26,633,992 | \$1,330,913 | 0.09 |
| WAPELLO | OTTUMWA* | 3,404 | \$285,925,931 | \$14,330,160 | 1.01 |
| WAPELLO | ELDON | 210 | \$2,780,428 | \$135,527 | 0.01 |
| WAPELLO | EDDYVILLE | 128 | \$2,879,135 | \$143,956 | 0.01 |
| WAPELLO | AGENCY | 123 | \$2,357,035 | \$117,794 | 0.01 |
| WAPELLO | BLAKESBURG | 114 | \$850,673 | \$42,526 | 0 |
| WAPELLO | OTHER | 190 | \$6,182,792 | \$297,713 | 0 |
| WAPELLO | * TOTAL COUNTY * | 4,169 | \$300,975,994 | \$15,067,676 | 1.06 |
| WARREN | INDIANOLA* | 1,730 | \$127,009,469 | \$6,362,602 | 0.45 |
| WARREN | CARLISLE | 418 | \$12,961,031 | \$648,235 | 0.05 |
| WARREN | NORWALK | 610 | \$36,640,356 | \$1,831,951 | 0.13 |
| WARREN | MILO | 153 | \$3,189,022 | \$159,455 | 0.01 |
| WARREN | CUMMING | 118 | \$1,357,487 | \$67,883 | 0 |
| WARREN | HARTFORD | 63 | \$873,327 | \$43,676 | 0 |
| WARREN | LACONA | 82 | \$1,988,950 | \$99,453 | 0.01 |
| WARREN | MARTENSDALE | 59 | \$2,709,348 | \$129,880 | 0.01 |
| WARREN | NEW VIRGINIA | 147 | \$1,358,464 | \$67,882 | 0 |
| WARREN | OTHER | 230 | \$4,425,786 | \$218,910 | 0 |
| WARREN | * TOTAL COUNTY * | 3,610 | \$192,513,240 | \$9,629,927 | 0.68 |
| WASHINGTON | WASHINGTON* | 1,423 | \$68,845,554 | \$3,441,673 | 0.24 |
| WASHINGTON | KALONA | 702 | \$26,253,800 | \$1,312,802 | 0.09 |
| WASHINGTON | BRIGHTON | 131 | \$1,563,289 | \$78,165 | 0.01 |
| WASHINGTON | RIVERSIDE | 264 | \$6,802,899 | \$340,141 | 0.02 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|------------|------------------|----------|---------------|--------------|----------|
| WASHINGTON | WELLMAN | 342 | \$10,002,185 | \$500,117 | 0.04 |
| WASHINGTON | AINSWORTH | 163 | \$3,745,052 | \$184,689 | 0.01 |
| WASHINGTON | CRAWFORDSVILLE | 84 | \$753,753 | \$37,690 | 0 |
| WASHINGTON | OTHER | 169 | \$1,986,435 | \$98,769 | 0 |
| WASHINGTON | * TOTAL COUNTY * | 3,278 | \$119,952,967 | \$5,994,046 | 0.42 |
| WAYNE | CORYDON* | 409 | \$10,040,853 | \$502,061 | 0.04 |
| WAYNE | SEYMOUR | 116 | \$1,596,167 | \$79,804 | 0.01 |
| WAYNE | ALLERTON | 129 | \$2,709,838 | \$135,501 | 0.01 |
| WAYNE | HUMESTON | 175 | \$3,464,018 | \$173,205 | 0.01 |
| WAYNE | LINEVILLE | 44 | \$606,599 | \$30,287 | 0 |
| WAYNE | OTHER | 152 | \$3,366,396 | \$167,806 | 0.01 |
| WAYNE | * TOTAL COUNTY * | 1,025 | \$21,783,871 | \$1,088,664 | 0.08 |
| WEBSTER | FT DODGE* | 3,731 | \$432,821,108 | \$21,685,875 | 1.5 |
| WEBSTER | GOWRIE | 236 | \$7,242,193 | \$362,106 | 0.03 |
| WEBSTER | DAYTON | 175 | \$2,670,431 | \$133,525 | 0.01 |
| WEBSTER | LEHIGH | 93 | \$1,486,370 | \$74,320 | 0.01 |
| WEBSTER | OTHO | 54 | \$695,331 | \$34,767 | 0 |
| WEBSTER | BADGER | 60 | \$469,253 | \$23,454 | 0 |
| WEBSTER | CALLENDER | 72 | \$453,548 | \$22,680 | 0 |
| WEBSTER | CLARE | 56 | \$411,845 | \$20,597 | 0 |
| WEBSTER | DUNCOMBE | 76 | \$1,184,319 | \$59,222 | 0 |
| WEBSTER | HARCOURT | 78 | \$2,599,085 | \$129,955 | 0.01 |
| WEBSTER | MOORLAND | 48 | \$242,687 | \$12,077 | 0 |
| WEBSTER | VINCENT | 47 | \$2,583,201 | \$129,161 | 0.01 |
| WEBSTER | OTHER | 222 | \$4,347,141 | \$212,428 | 0 |
| WEBSTER | * TOTAL COUNTY * | 4,948 | \$457,206,512 | \$22,900,167 | 1.59 |
| WINNEBAGO | FOREST CITY* | 614 | \$22,315,158 | \$1,115,771 | 0.08 |
| WINNEBAGO | BUFFALO CENTER | 245 | \$8,165,534 | \$408,282 | 0.03 |
| WINNEBAGO | LAKE MILLS | 427 | \$23,774,615 | \$1,188,791 | 0.08 |
| WINNEBAGO | THOMPSON | 114 | \$11,227,409 | \$561,373 | 0.04 |
| WINNEBAGO | LELAND | 80 | \$1,615,289 | \$80,768 | 0.01 |
| WINNEBAGO | RAKE | 71 | \$1,265,276 | \$63,258 | 0 |
| WINNEBAGO | OTHER | 105 | \$6,786,508 | \$341,178 | 0 |
| WINNEBAGO | * TOTAL COUNTY * | 1,656 | \$75,149,789 | \$3,760,628 | 0.26 |
| WINNESHIEK | DECORAH* | 1,701 | \$127,159,092 | \$6,354,590 | 0.45 |
| WINNESHIEK | CALMAR | 209 | \$10,128,644 | \$506,459 | 0.04 |
| WINNESHIEK | OSSIAN | 244 | \$6,081,860 | \$304,061 | 0.02 |
| WINNESHIEK | CASTALIA | 42 | \$193,414 | \$9,671 | 0 |
| WINNESHIEK | FT. ATKINSON | 166 | \$2,916,620 | \$145,838 | 0.01 |
| WINNESHIEK | RIDGEWAY | 112 | \$3,334,959 | \$166,746 | 0.01 |
| WINNESHIEK | SPILLVILLE | 84 | \$1,910,253 | \$95,495 | 0.01 |
| WINNESHIEK | OTHER | 251 | \$6,905,771 | \$343,843 | 0 |
| WINNESHIEK | * TOTAL COUNTY * | 2,809 | \$158,630,613 | \$7,926,703 | 0.56 |

**Retail Sales Tax
By County and Town
Fiscal Year 2002**

| County | Town | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|----------|--------------------------|----------------|-------------------------|------------------------|------------|
| WOODBURY | SIOUX CITY* | 8,038 | \$1,079,801,816 | \$54,119,008 | 3.8 |
| WOODBURY | MOVILLE | 220 | \$9,080,811 | \$453,996 | 0.03 |
| WOODBURY | ANTHON | 148 | \$2,900,810 | \$145,047 | 0.01 |
| WOODBURY | CORRECTIONVILLE | 207 | \$5,557,155 | \$277,855 | 0.02 |
| WOODBURY | DANBURY | 106 | \$2,048,972 | \$102,427 | 0.01 |
| WOODBURY | SERGEANT BLUFF | 327 | \$29,138,562 | \$1,456,855 | 0.1 |
| WOODBURY | SLOAN | 152 | \$3,158,467 | \$157,908 | 0.01 |
| WOODBURY | HORNICK | 77 | \$835,217 | \$40,872 | 0 |
| WOODBURY | LAWTON | 137 | \$4,781,476 | \$239,070 | 0.02 |
| WOODBURY | PIERSON | 99 | \$2,284,466 | \$114,228 | 0.01 |
| WOODBURY | SALIX | 85 | \$1,974,501 | \$98,708 | 0.01 |
| WOODBURY | SMITHLAND | 62 | \$616,427 | \$30,826 | 0 |
| WOODBURY | BRONSON | 40 | \$381,196 | \$19,037 | 0 |
| WOODBURY | OTHER | 310 | \$5,138,308 | \$213,501 | 0 |
| WOODBURY | * TOTAL COUNTY * | 10,008 | \$1,147,698,184 | \$57,469,338 | 4.04 |
| WORTH | MANLY | 178 | \$3,697,108 | \$184,864 | 0.01 |
| WORTH | NORTHWOOD* | 402 | \$16,528,553 | \$825,706 | 0.06 |
| WORTH | FERTILE | 65 | \$876,338 | \$43,816 | 0 |
| WORTH | GRAFTON | 68 | \$1,124,784 | \$56,243 | 0 |
| WORTH | HANLONTOWN | 59 | \$815,095 | \$40,755 | 0 |
| WORTH | KENSETT | 90 | \$567,909 | \$28,399 | 0 |
| WORTH | OTHER | 120 | \$725,549 | \$36,280 | 0 |
| WORTH | * TOTAL COUNTY * | 982 | \$24,335,336 | \$1,216,063 | 0.09 |
| WRIGHT | CLARION* | 536 | \$25,430,956 | \$1,264,841 | 0.09 |
| WRIGHT | EAGLE GROVE | 455 | \$26,738,812 | \$1,336,689 | 0.09 |
| WRIGHT | BELMOND | 553 | \$24,654,569 | \$1,209,606 | 0.09 |
| WRIGHT | DOWS | 121 | \$2,576,719 | \$128,838 | 0.01 |
| WRIGHT | GOLDFIELD | 139 | \$4,797,383 | \$239,750 | 0.02 |
| WRIGHT | WOOLSTOCK | 50 | \$1,322,732 | \$66,138 | 0 |
| WRIGHT | OTHER | 173 | \$2,428,204 | \$120,284 | 0.01 |
| WRIGHT | * TOTAL COUNTY * | 2,027 | \$87,949,375 | \$4,366,146 | 0.31 |
| | * LATE FILERS * | 31,807 | \$470,692,475 | \$23,500,724 | 1.65 |
| | ** GRAND TOTAL ** | 372,673 | \$28,446,628,937 | \$1,424,967,629 | 100 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------------|--------------|------------|----------|--------------|
| NON-RESIDENT | | UTIL/TRANS | 0 | \$0 |
| NON-RESIDENT | | BLDG. MTL. | 0 | \$0 |
| NON-RESIDENT | | GEN. MDSE. | 0 | \$0 |
| NON-RESIDENT | | FOOD | 0 | \$0 |
| NON-RESIDENT | | MOTOR VEH. | 0 | \$0 |
| NON-RESIDENT | | APPAREL | 0 | \$0 |
| NON-RESIDENT | | HOME FURN. | 0 | \$0 |
| NON-RESIDENT | | EAT DRINK | 0 | \$0 |
| NON-RESIDENT | | SPECIALTY | 0 | \$0 |
| NON-RESIDENT | | SERVICES | 0 | \$0 |
| NON-RESIDENT | | WHOLESALE | 0 | \$0 |
| NON-RESIDENT | | MISC. | 0 | \$0 |
| NON-RESIDENT | | * TOTAL * | 13 | \$127,388 |
| | | | | |
| ADAIR | COUNTY TOTAL | UTIL/TRANS | 57 | \$458,829 |
| ADAIR | COUNTY TOTAL | BLDG. MTL. | 50 | \$280,770 |
| ADAIR | COUNTY TOTAL | GEN. MDSE. | 42 | \$272,297 |
| ADAIR | COUNTY TOTAL | FOOD | 0 | \$0 |
| ADAIR | COUNTY TOTAL | MOTOR VEH. | 84 | \$159,588 |
| ADAIR | COUNTY TOTAL | APPAREL | 0 | \$0 |
| ADAIR | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| ADAIR | COUNTY TOTAL | EAT DRINK | 82 | \$317,584 |
| ADAIR | COUNTY TOTAL | SPECIALTY | 236 | \$103,809 |
| ADAIR | COUNTY TOTAL | SERVICES | 420 | \$309,003 |
| ADAIR | COUNTY TOTAL | WHOLESALE | 84 | \$184,574 |
| ADAIR | COUNTY TOTAL | MISC. | 259 | \$379,027 |
| ADAIR | COUNTY TOTAL | * TOTAL * | 1,314 | \$2,465,481 |
| | | | | |
| ADAMS | COUNTY TOTAL | UTIL/TRANS | 34 | \$238,574 |
| ADAMS | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| ADAMS | COUNTY TOTAL | GEN. MDSE. | 0 | \$0 |
| ADAMS | COUNTY TOTAL | FOOD | 0 | \$0 |
| ADAMS | COUNTY TOTAL | MOTOR VEH. | 45 | \$107,070 |
| ADAMS | COUNTY TOTAL | APPAREL | 0 | \$0 |
| ADAMS | COUNTY TOTAL | HOME FURN. | 21 | \$33,679 |
| ADAMS | COUNTY TOTAL | EAT DRINK | 66 | \$88,282 |
| ADAMS | COUNTY TOTAL | SPECIALTY | 114 | \$37,926 |
| ADAMS | COUNTY TOTAL | SERVICES | 209 | \$132,129 |
| ADAMS | COUNTY TOTAL | WHOLESALE | 76 | \$80,990 |
| ADAMS | COUNTY TOTAL | MISC. | 160 | \$385,203 |
| ADAMS | COUNTY TOTAL | * TOTAL * | 725 | \$1,103,853 |
| | | | | |
| ALLAMAKEE | WAUKON* | UTIL/TRANS | 0 | \$0 |
| ALLAMAKEE | WAUKON* | BLDG. MTL. | 32 | \$256,004 |
| ALLAMAKEE | WAUKON* | GEN. MDSE. | 22 | \$338,944 |
| ALLAMAKEE | WAUKON* | FOOD | 0 | \$0 |
| ALLAMAKEE | WAUKON* | MOTOR VEH. | 56 | \$305,293 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| ALLAMAKEE | WAUKON* | APPAREL | 0 | \$0 |
| ALLAMAKEE | WAUKON* | HOME FURN. | 26 | \$31,460 |
| ALLAMAKEE | WAUKON* | EAT DRINK | 65 | \$169,440 |
| ALLAMAKEE | WAUKON* | SPECIALTY | 164 | \$111,776 |
| ALLAMAKEE | WAUKON* | SERVICES | 329 | \$407,302 |
| ALLAMAKEE | WAUKON* | WHOLESALE | 55 | \$192,623 |
| ALLAMAKEE | WAUKON* | MISC. | 159 | \$631,256 |
| ALLAMAKEE | WAUKON* | * TOTAL * | 908 | \$2,444,098 |
| ALLAMAKEE | OTHER | UTIL/TRANS | 66 | \$613,580 |
| ALLAMAKEE | OTHER | BLDG. MTL. | 36 | \$115,811 |
| ALLAMAKEE | OTHER | GEN. MDSE. | 46 | \$236,356 |
| ALLAMAKEE | OTHER | FOOD | 0 | \$0 |
| ALLAMAKEE | OTHER | MOTOR VEH. | 52 | \$741,081 |
| ALLAMAKEE | OTHER | APPAREL | 0 | \$0 |
| ALLAMAKEE | OTHER | HOME FURN. | 0 | \$0 |
| ALLAMAKEE | OTHER | EAT DRINK | 76 | \$137,288 |
| ALLAMAKEE | OTHER | SPECIALTY | 193 | \$71,460 |
| ALLAMAKEE | OTHER | SERVICES | 395 | \$254,513 |
| ALLAMAKEE | OTHER | WHOLESALE | 95 | \$58,179 |
| ALLAMAKEE | OTHER | MISC. | 186 | \$151,815 |
| ALLAMAKEE | OTHER | * TOTAL * | 1,145 | \$2,380,083 |
| ALLAMAKEE | COUNTY TOTAL | UTIL/TRANS | 66 | \$613,580 |
| ALLAMAKEE | COUNTY TOTAL | BLDG. MTL. | 68 | \$371,815 |
| ALLAMAKEE | COUNTY TOTAL | GEN. MDSE. | 68 | \$575,300 |
| ALLAMAKEE | COUNTY TOTAL | FOOD | 0 | \$0 |
| ALLAMAKEE | COUNTY TOTAL | MOTOR VEH. | 108 | \$1,046,374 |
| ALLAMAKEE | COUNTY TOTAL | APPAREL | 0 | \$0 |
| ALLAMAKEE | COUNTY TOTAL | HOME FURN. | 26 | \$31,460 |
| ALLAMAKEE | COUNTY TOTAL | EAT DRINK | 141 | \$306,728 |
| ALLAMAKEE | COUNTY TOTAL | SPECIALTY | 357 | \$183,236 |
| ALLAMAKEE | COUNTY TOTAL | SERVICES | 724 | \$661,815 |
| ALLAMAKEE | COUNTY TOTAL | WHOLESALE | 150 | \$250,802 |
| ALLAMAKEE | COUNTY TOTAL | MISC. | 345 | \$783,071 |
| ALLAMAKEE | COUNTY TOTAL | * TOTAL * | 2,053 | \$4,824,181 |
| APPANOOSE | CENTERVILLE* | UTIL/TRANS | 34 | \$372,471 |
| APPANOOSE | CENTERVILLE* | BLDG. MTL. | 24 | \$299,247 |
| APPANOOSE | CENTERVILLE* | GEN. MDSE. | 43 | \$1,047,898 |
| APPANOOSE | CENTERVILLE* | FOOD | 27 | \$384,500 |
| APPANOOSE | CENTERVILLE* | MOTOR VEH. | 58 | \$301,031 |
| APPANOOSE | CENTERVILLE* | APPAREL | 30 | \$66,818 |
| APPANOOSE | CENTERVILLE* | HOME FURN. | 39 | \$115,536 |
| APPANOOSE | CENTERVILLE* | EAT DRINK | 89 | \$327,256 |
| APPANOOSE | CENTERVILLE* | SPECIALTY | 220 | \$150,445 |
| APPANOOSE | CENTERVILLE* | SERVICES | 415 | \$317,438 |
| APPANOOSE | CENTERVILLE* | WHOLESALE | 56 | \$86,239 |
| APPANOOSE | CENTERVILLE* | MISC. | 98 | \$141,479 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| APPANOOSE | CENTERVILLE* | * TOTAL * | 1,133 | \$3,610,358 |
| APPANOOSE | OTHER | UTIL/TRANS | 42 | \$36,455 |
| APPANOOSE | OTHER | BLDG. MTL. | 0 | \$0 |
| APPANOOSE | OTHER | GEN. MDSE. | 0 | \$0 |
| APPANOOSE | OTHER | FOOD | 0 | \$0 |
| APPANOOSE | OTHER | MOTOR VEH. | 52 | \$23,126 |
| APPANOOSE | OTHER | APPAREL | 0 | \$0 |
| APPANOOSE | OTHER | HOME FURN. | 0 | \$0 |
| APPANOOSE | OTHER | EAT DRINK | 50 | \$38,510 |
| APPANOOSE | OTHER | SPECIALTY | 135 | \$24,765 |
| APPANOOSE | OTHER | SERVICES | 246 | \$51,575 |
| APPANOOSE | OTHER | WHOLESALE | 26 | \$5,968 |
| APPANOOSE | OTHER | MISC. | 160 | \$84,186 |
| APPANOOSE | OTHER | * TOTAL * | 711 | \$264,585 |
| APPANOOSE | COUNTY TOTAL | UTIL/TRANS | 76 | \$408,926 |
| APPANOOSE | COUNTY TOTAL | BLDG. MTL. | 24 | \$299,247 |
| APPANOOSE | COUNTY TOTAL | GEN. MDSE. | 43 | \$1,047,898 |
| APPANOOSE | COUNTY TOTAL | FOOD | 27 | \$384,500 |
| APPANOOSE | COUNTY TOTAL | MOTOR VEH. | 110 | \$324,157 |
| APPANOOSE | COUNTY TOTAL | APPAREL | 30 | \$66,818 |
| APPANOOSE | COUNTY TOTAL | HOME FURN. | 39 | \$115,536 |
| APPANOOSE | COUNTY TOTAL | EAT DRINK | 139 | \$365,766 |
| APPANOOSE | COUNTY TOTAL | SPECIALTY | 355 | \$175,210 |
| APPANOOSE | COUNTY TOTAL | SERVICES | 661 | \$369,013 |
| APPANOOSE | COUNTY TOTAL | WHOLESALE | 82 | \$92,207 |
| APPANOOSE | COUNTY TOTAL | MISC. | 258 | \$225,665 |
| APPANOOSE | COUNTY TOTAL | * TOTAL * | 1,844 | \$3,874,943 |
| AUDUBON | AUDUBON* | UTIL/TRANS | 32 | \$182,585 |
| AUDUBON | AUDUBON* | BLDG. MTL. | 25 | \$116,835 |
| AUDUBON | AUDUBON* | GEN. MDSE. | 0 | \$0 |
| AUDUBON | AUDUBON* | FOOD | 0 | \$0 |
| AUDUBON | AUDUBON* | MOTOR VEH. | 28 | \$76,320 |
| AUDUBON | AUDUBON* | APPAREL | 0 | \$0 |
| AUDUBON | AUDUBON* | HOME FURN. | 0 | \$0 |
| AUDUBON | AUDUBON* | EAT DRINK | 46 | \$60,120 |
| AUDUBON | AUDUBON* | SPECIALTY | 87 | \$29,001 |
| AUDUBON | AUDUBON* | SERVICES | 162 | \$143,278 |
| AUDUBON | AUDUBON* | WHOLESALE | 42 | \$74,655 |
| AUDUBON | AUDUBON* | MISC. | 158 | \$418,478 |
| AUDUBON | AUDUBON* | * TOTAL * | 580 | \$1,101,272 |
| AUDUBON | OTHER | UTIL/TRANS | 32 | \$28,859 |
| AUDUBON | OTHER | BLDG. MTL. | 0 | \$0 |
| AUDUBON | OTHER | GEN. MDSE. | 0 | \$0 |
| AUDUBON | OTHER | FOOD | 0 | \$0 |
| AUDUBON | OTHER | MOTOR VEH. | 0 | \$0 |
| AUDUBON | OTHER | APPAREL | 0 | \$0 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| AUDUBON | OTHER | HOME FURN. | 0 | \$0 |
| AUDUBON | OTHER | EAT DRINK | 43 | \$39,030 |
| AUDUBON | OTHER | SPECIALTY | 110 | \$12,541 |
| AUDUBON | OTHER | SERVICES | 122 | \$67,455 |
| AUDUBON | OTHER | WHOLESALE | 30 | \$19,972 |
| AUDUBON | OTHER | MISC. | 97 | \$151,038 |
| AUDUBON | OTHER | * TOTAL * | 434 | \$318,895 |
| AUDUBON | COUNTY TOTAL | UTIL/TRANS | 64 | \$211,444 |
| AUDUBON | COUNTY TOTAL | BLDG. MTL. | 25 | \$116,835 |
| AUDUBON | COUNTY TOTAL | GEN. MDSE. | 0 | \$0 |
| AUDUBON | COUNTY TOTAL | FOOD | 0 | \$0 |
| AUDUBON | COUNTY TOTAL | MOTOR VEH. | 28 | \$76,320 |
| AUDUBON | COUNTY TOTAL | APPAREL | 0 | \$0 |
| AUDUBON | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| AUDUBON | COUNTY TOTAL | EAT DRINK | 89 | \$99,150 |
| AUDUBON | COUNTY TOTAL | SPECIALTY | 197 | \$41,542 |
| AUDUBON | COUNTY TOTAL | SERVICES | 284 | \$210,733 |
| AUDUBON | COUNTY TOTAL | WHOLESALE | 72 | \$94,627 |
| AUDUBON | COUNTY TOTAL | MISC. | 255 | \$569,516 |
| AUDUBON | COUNTY TOTAL | * TOTAL * | 1,014 | \$1,420,167 |
| | | | | |
| BENTON | BELLE PLAINE | UTIL/TRANS | 30 | \$248,188 |
| BENTON | BELLE PLAINE | BLDG. MTL. | 0 | \$0 |
| BENTON | BELLE PLAINE | GEN. MDSE. | 0 | \$0 |
| BENTON | BELLE PLAINE | FOOD | 0 | \$0 |
| BENTON | BELLE PLAINE | MOTOR VEH. | 34 | \$124,902 |
| BENTON | BELLE PLAINE | APPAREL | 0 | \$0 |
| BENTON | BELLE PLAINE | HOME FURN. | 0 | \$0 |
| BENTON | BELLE PLAINE | EAT DRINK | 27 | \$49,591 |
| BENTON | BELLE PLAINE | SPECIALTY | 83 | \$20,979 |
| BENTON | BELLE PLAINE | SERVICES | 168 | \$142,746 |
| BENTON | BELLE PLAINE | WHOLESALE | 25 | \$13,391 |
| BENTON | BELLE PLAINE | MISC. | 103 | \$308,373 |
| BENTON | BELLE PLAINE | * TOTAL * | 470 | \$908,170 |
| BENTON | VINTON* | UTIL/TRANS | 43 | \$2,024,132 |
| BENTON | VINTON* | BLDG. MTL. | 22 | \$91,441 |
| BENTON | VINTON* | GEN. MDSE. | 32 | \$463,432 |
| BENTON | VINTON* | FOOD | 0 | \$0 |
| BENTON | VINTON* | MOTOR VEH. | 59 | \$214,233 |
| BENTON | VINTON* | APPAREL | 0 | \$0 |
| BENTON | VINTON* | HOME FURN. | 33 | \$120,943 |
| BENTON | VINTON* | EAT DRINK | 66 | \$197,653 |
| BENTON | VINTON* | SPECIALTY | 181 | \$129,178 |
| BENTON | VINTON* | SERVICES | 331 | \$277,333 |
| BENTON | VINTON* | WHOLESALE | 51 | \$234,770 |
| BENTON | VINTON* | MISC. | 199 | \$422,935 |
| BENTON | VINTON* | * TOTAL * | 1,017 | \$4,176,050 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|--------------|------------|----------|--------------|
| BENTON | OTHER | UTIL/TRANS | 138 | \$1,263,543 |
| BENTON | OTHER | BLDG. MTL. | 34 | \$237,286 |
| BENTON | OTHER | GEN. MDSE. | 25 | \$122,502 |
| BENTON | OTHER | FOOD | 38 | \$68,561 |
| BENTON | OTHER | MOTOR VEH. | 83 | \$200,037 |
| BENTON | OTHER | APPAREL | 0 | \$0 |
| BENTON | OTHER | HOME FURN. | 0 | \$0 |
| BENTON | OTHER | EAT DRINK | 79 | \$92,275 |
| BENTON | OTHER | SPECIALTY | 265 | \$115,562 |
| BENTON | OTHER | SERVICES | 540 | \$257,870 |
| BENTON | OTHER | WHOLESALE | 116 | \$213,155 |
| BENTON | OTHER | MISC. | 238 | \$200,687 |
| BENTON | OTHER | * TOTAL * | 1,556 | \$2,771,478 |
| BENTON | COUNTY TOTAL | UTIL/TRANS | 211 | \$3,535,863 |
| BENTON | COUNTY TOTAL | BLDG. MTL. | 56 | \$328,727 |
| BENTON | COUNTY TOTAL | GEN. MDSE. | 57 | \$585,934 |
| BENTON | COUNTY TOTAL | FOOD | 38 | \$68,561 |
| BENTON | COUNTY TOTAL | MOTOR VEH. | 176 | \$539,172 |
| BENTON | COUNTY TOTAL | APPAREL | 0 | \$0 |
| BENTON | COUNTY TOTAL | HOME FURN. | 33 | \$120,943 |
| BENTON | COUNTY TOTAL | EAT DRINK | 172 | \$339,519 |
| BENTON | COUNTY TOTAL | SPECIALTY | 529 | \$265,719 |
| BENTON | COUNTY TOTAL | SERVICES | 1,039 | \$677,949 |
| BENTON | COUNTY TOTAL | WHOLESALE | 192 | \$461,316 |
| BENTON | COUNTY TOTAL | MISC. | 540 | \$931,995 |
| BENTON | COUNTY TOTAL | * TOTAL * | 3,043 | \$7,855,698 |
| | | | | |
| BLACK HAWK | WATERLOO* | UTIL/TRANS | 146 | \$6,178,170 |
| BLACK HAWK | WATERLOO* | BLDG. MTL. | 140 | \$4,826,099 |
| BLACK HAWK | WATERLOO* | GEN. MDSE. | 160 | \$9,644,317 |
| BLACK HAWK | WATERLOO* | FOOD | 159 | \$1,317,323 |
| BLACK HAWK | WATERLOO* | MOTOR VEH. | 356 | \$1,893,311 |
| BLACK HAWK | WATERLOO* | APPAREL | 146 | \$1,221,489 |
| BLACK HAWK | WATERLOO* | HOME FURN. | 224 | \$1,529,217 |
| BLACK HAWK | WATERLOO* | EAT DRINK | 627 | \$3,879,017 |
| BLACK HAWK | WATERLOO* | SPECIALTY | 1,368 | \$3,036,918 |
| BLACK HAWK | WATERLOO* | SERVICES | 2,215 | \$5,610,874 |
| BLACK HAWK | WATERLOO* | WHOLESALE | 422 | \$3,411,368 |
| BLACK HAWK | WATERLOO* | MISC. | 1,025 | \$3,460,669 |
| BLACK HAWK | WATERLOO* | * TOTAL * | 6,988 | \$46,008,772 |
| BLACK HAWK | CEDAR FALLS | UTIL/TRANS | 71 | \$1,534,909 |
| BLACK HAWK | CEDAR FALLS | BLDG. MTL. | 62 | \$1,161,631 |
| BLACK HAWK | CEDAR FALLS | GEN. MDSE. | 60 | \$3,798,223 |
| BLACK HAWK | CEDAR FALLS | FOOD | 64 | \$661,978 |
| BLACK HAWK | CEDAR FALLS | MOTOR VEH. | 162 | \$939,134 |
| BLACK HAWK | CEDAR FALLS | APPAREL | 134 | \$629,031 |
| BLACK HAWK | CEDAR FALLS | HOME FURN. | 162 | \$509,517 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|--------------|------------|----------|--------------|
| BLACK HAWK | CEDAR FALLS | EAT DRINK | 319 | \$2,211,240 |
| BLACK HAWK | CEDAR FALLS | SPECIALTY | 872 | \$1,878,790 |
| BLACK HAWK | CEDAR FALLS | SERVICES | 1,113 | \$2,069,175 |
| BLACK HAWK | CEDAR FALLS | WHOLESALE | 209 | \$1,799,806 |
| BLACK HAWK | CEDAR FALLS | MISC. | 398 | \$1,022,829 |
| BLACK HAWK | CEDAR FALLS | * TOTAL * | 3,626 | \$18,216,263 |
| BLACK HAWK | EVANS DALE | UTIL/TRANS | 0 | \$0 |
| BLACK HAWK | EVANS DALE | BLDG. MTL. | 0 | \$0 |
| BLACK HAWK | EVANS DALE | GEN. MDSE. | 36 | \$162,176 |
| BLACK HAWK | EVANS DALE | FOOD | 0 | \$0 |
| BLACK HAWK | EVANS DALE | MOTOR VEH. | 24 | \$207,009 |
| BLACK HAWK | EVANS DALE | APPAREL | 0 | \$0 |
| BLACK HAWK | EVANS DALE | HOME FURN. | 0 | \$0 |
| BLACK HAWK | EVANS DALE | EAT DRINK | 32 | \$190,775 |
| BLACK HAWK | EVANS DALE | SPECIALTY | 86 | \$33,098 |
| BLACK HAWK | EVANS DALE | SERVICES | 173 | \$138,340 |
| BLACK HAWK | EVANS DALE | WHOLESALE | 0 | \$0 |
| BLACK HAWK | EVANS DALE | MISC. | 77 | \$150,465 |
| BLACK HAWK | EVANS DALE | * TOTAL * | 428 | \$881,863 |
| BLACK HAWK | OTHER | UTIL/TRANS | 81 | \$246,894 |
| BLACK HAWK | OTHER | BLDG. MTL. | 44 | \$112,852 |
| BLACK HAWK | OTHER | GEN. MDSE. | 35 | \$165,684 |
| BLACK HAWK | OTHER | FOOD | 0 | \$0 |
| BLACK HAWK | OTHER | MOTOR VEH. | 73 | \$344,854 |
| BLACK HAWK | OTHER | APPAREL | 0 | \$0 |
| BLACK HAWK | OTHER | HOME FURN. | 39 | \$61,797 |
| BLACK HAWK | OTHER | EAT DRINK | 92 | \$115,212 |
| BLACK HAWK | OTHER | SPECIALTY | 270 | \$73,543 |
| BLACK HAWK | OTHER | SERVICES | 415 | \$558,570 |
| BLACK HAWK | OTHER | WHOLESALE | 103 | \$782,509 |
| BLACK HAWK | OTHER | MISC. | 294 | \$579,491 |
| BLACK HAWK | OTHER | * TOTAL * | 1,446 | \$3,041,406 |
| BLACK HAWK | COUNTY TOTAL | UTIL/TRANS | 298 | \$7,959,973 |
| BLACK HAWK | COUNTY TOTAL | BLDG. MTL. | 246 | \$6,100,582 |
| BLACK HAWK | COUNTY TOTAL | GEN. MDSE. | 291 | \$13,770,400 |
| BLACK HAWK | COUNTY TOTAL | FOOD | 223 | \$1,979,301 |
| BLACK HAWK | COUNTY TOTAL | MOTOR VEH. | 615 | \$3,384,308 |
| BLACK HAWK | COUNTY TOTAL | APPAREL | 280 | \$1,850,520 |
| BLACK HAWK | COUNTY TOTAL | HOME FURN. | 425 | \$2,100,531 |
| BLACK HAWK | COUNTY TOTAL | EAT DRINK | 1,070 | \$6,396,244 |
| BLACK HAWK | COUNTY TOTAL | SPECIALTY | 2,596 | \$5,022,349 |
| BLACK HAWK | COUNTY TOTAL | SERVICES | 3,916 | \$8,376,959 |
| BLACK HAWK | COUNTY TOTAL | WHOLESALE | 734 | \$5,993,683 |
| BLACK HAWK | COUNTY TOTAL | MISC. | 1,794 | \$5,213,454 |
| BLACK HAWK | COUNTY TOTAL | * TOTAL * | 12,488 | \$68,148,304 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| BOONE | BOONE* | UTIL/TRANS | 64 | \$883,609 |
| BOONE | BOONE* | BLDG. MTL. | 52 | \$311,870 |
| BOONE | BOONE* | GEN. MDSE. | 44 | \$1,290,098 |
| BOONE | BOONE* | FOOD | 33 | \$395,893 |
| BOONE | BOONE* | MOTOR VEH. | 86 | \$603,120 |
| BOONE | BOONE* | APPAREL | 34 | \$98,570 |
| BOONE | BOONE* | HOME FURN. | 49 | \$686,057 |
| BOONE | BOONE* | EAT DRINK | 106 | \$542,740 |
| BOONE | BOONE* | SPECIALTY | 363 | \$289,722 |
| BOONE | BOONE* | SERVICES | 587 | \$565,122 |
| BOONE | BOONE* | WHOLESALE | 95 | \$211,426 |
| BOONE | BOONE* | MISC. | 265 | \$656,867 |
| BOONE | BOONE* | * TOTAL * | 1,778 | \$6,535,094 |
| BOONE | OTHER | UTIL/TRANS | 63 | \$410,108 |
| BOONE | OTHER | BLDG. MTL. | 30 | \$57,229 |
| BOONE | OTHER | GEN. MDSE. | 0 | \$0 |
| BOONE | OTHER | FOOD | 0 | \$0 |
| BOONE | OTHER | MOTOR VEH. | 32 | \$24,858 |
| BOONE | OTHER | APPAREL | 0 | \$0 |
| BOONE | OTHER | HOME FURN. | 21 | \$9,276 |
| BOONE | OTHER | EAT DRINK | 59 | \$91,409 |
| BOONE | OTHER | SPECIALTY | 213 | \$25,570 |
| BOONE | OTHER | SERVICES | 280 | \$110,031 |
| BOONE | OTHER | WHOLESALE | 49 | \$64,630 |
| BOONE | OTHER | MISC. | 200 | \$242,809 |
| BOONE | OTHER | * TOTAL * | 947 | \$1,035,920 |
| BOONE | COUNTY TOTAL | UTIL/TRANS | 127 | \$1,293,717 |
| BOONE | COUNTY TOTAL | BLDG. MTL. | 82 | \$369,099 |
| BOONE | COUNTY TOTAL | GEN. MDSE. | 44 | \$1,290,098 |
| BOONE | COUNTY TOTAL | FOOD | 33 | \$395,893 |
| BOONE | COUNTY TOTAL | MOTOR VEH. | 118 | \$627,978 |
| BOONE | COUNTY TOTAL | APPAREL | 34 | \$98,570 |
| BOONE | COUNTY TOTAL | HOME FURN. | 70 | \$695,333 |
| BOONE | COUNTY TOTAL | EAT DRINK | 165 | \$634,149 |
| BOONE | COUNTY TOTAL | SPECIALTY | 576 | \$315,292 |
| BOONE | COUNTY TOTAL | SERVICES | 867 | \$675,153 |
| BOONE | COUNTY TOTAL | WHOLESALE | 144 | \$276,056 |
| BOONE | COUNTY TOTAL | MISC. | 465 | \$899,676 |
| BOONE | COUNTY TOTAL | * TOTAL * | 2,725 | \$7,571,014 |
| BREMER | WAVERLY* | UTIL/TRANS | 21 | \$290,797 |
| BREMER | WAVERLY* | BLDG. MTL. | 0 | \$0 |
| BREMER | WAVERLY* | GEN. MDSE. | 27 | \$1,065,805 |
| BREMER | WAVERLY* | FOOD | 21 | \$256,582 |
| BREMER | WAVERLY* | MOTOR VEH. | 61 | \$284,603 |
| BREMER | WAVERLY* | APPAREL | 25 | \$64,929 |
| BREMER | WAVERLY* | HOME FURN. | 55 | \$131,569 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|---------------|------------|----------|--------------|
| BREMER | WAVERLY* | EAT DRINK | 99 | \$533,143 |
| BREMER | WAVERLY* | SPECIALTY | 283 | \$278,656 |
| BREMER | WAVERLY* | SERVICES | 449 | \$917,059 |
| BREMER | WAVERLY* | WHOLESALE | 95 | \$324,759 |
| BREMER | WAVERLY* | MISC. | 215 | \$542,709 |
| BREMER | WAVERLY* | * TOTAL * | 1,351 | \$4,690,611 |
| BREMER | OTHER | UTIL/TRANS | 85 | \$558,266 |
| BREMER | OTHER | BLDG. MTL. | 55 | \$225,175 |
| BREMER | OTHER | GEN. MDSE. | 35 | \$233,143 |
| BREMER | OTHER | FOOD | 0 | \$0 |
| BREMER | OTHER | MOTOR VEH. | 73 | \$139,320 |
| BREMER | OTHER | APPAREL | 0 | \$0 |
| BREMER | OTHER | HOME FURN. | 28 | \$36,309 |
| BREMER | OTHER | EAT DRINK | 70 | \$72,357 |
| BREMER | OTHER | SPECIALTY | 323 | \$128,410 |
| BREMER | OTHER | SERVICES | 532 | \$318,737 |
| BREMER | OTHER | WHOLESALE | 122 | \$219,523 |
| BREMER | OTHER | MISC. | 384 | \$519,523 |
| BREMER | OTHER | * TOTAL * | 1,707 | \$2,450,763 |
| BREMER | COUNTY TOTAL | UTIL/TRANS | 106 | \$849,063 |
| BREMER | COUNTY TOTAL | BLDG. MTL. | 55 | \$225,175 |
| BREMER | COUNTY TOTAL | GEN. MDSE. | 62 | \$1,298,948 |
| BREMER | COUNTY TOTAL | FOOD | 21 | \$256,582 |
| BREMER | COUNTY TOTAL | MOTOR VEH. | 134 | \$423,923 |
| BREMER | COUNTY TOTAL | APPAREL | 25 | \$64,929 |
| BREMER | COUNTY TOTAL | HOME FURN. | 83 | \$167,878 |
| BREMER | COUNTY TOTAL | EAT DRINK | 169 | \$605,500 |
| BREMER | COUNTY TOTAL | SPECIALTY | 606 | \$407,066 |
| BREMER | COUNTY TOTAL | SERVICES | 981 | \$1,235,796 |
| BREMER | COUNTY TOTAL | WHOLESALE | 217 | \$544,282 |
| BREMER | COUNTY TOTAL | MISC. | 599 | \$1,062,232 |
| BREMER | COUNTY TOTAL | * TOTAL * | 3,058 | \$7,141,374 |
| | | | | |
| BUCHANAN | INDEPENDENCE* | UTIL/TRANS | 36 | \$478,746 |
| BUCHANAN | INDEPENDENCE* | BLDG. MTL. | 43 | \$268,640 |
| BUCHANAN | INDEPENDENCE* | GEN. MDSE. | 36 | \$860,364 |
| BUCHANAN | INDEPENDENCE* | FOOD | 0 | \$0 |
| BUCHANAN | INDEPENDENCE* | MOTOR VEH. | 63 | \$233,489 |
| BUCHANAN | INDEPENDENCE* | APPAREL | 0 | \$0 |
| BUCHANAN | INDEPENDENCE* | HOME FURN. | 0 | \$0 |
| BUCHANAN | INDEPENDENCE* | EAT DRINK | 107 | \$400,845 |
| BUCHANAN | INDEPENDENCE* | SPECIALTY | 220 | \$230,953 |
| BUCHANAN | INDEPENDENCE* | SERVICES | 297 | \$264,843 |
| BUCHANAN | INDEPENDENCE* | WHOLESALE | 56 | \$136,818 |
| BUCHANAN | INDEPENDENCE* | MISC. | 203 | \$381,154 |
| BUCHANAN | INDEPENDENCE* | * TOTAL * | 1,061 | \$3,255,852 |
| BUCHANAN | OTHER | UTIL/TRANS | 61 | \$208,938 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|-------------|--------------|------------|----------|--------------|
| BUCHANAN | OTHER | BLDG. MTL. | 46 | \$459,810 |
| BUCHANAN | OTHER | GEN. MDSE. | 33 | \$179,032 |
| BUCHANAN | OTHER | FOOD | 34 | \$144,791 |
| BUCHANAN | OTHER | MOTOR VEH. | 87 | \$361,900 |
| BUCHANAN | OTHER | APPAREL | 0 | \$0 |
| BUCHANAN | OTHER | HOME FURN. | 51 | \$45,743 |
| BUCHANAN | OTHER | EAT DRINK | 93 | \$79,004 |
| BUCHANAN | OTHER | SPECIALTY | 304 | \$174,413 |
| BUCHANAN | OTHER | SERVICES | 489 | \$218,047 |
| BUCHANAN | OTHER | WHOLESALE | 136 | \$152,849 |
| BUCHANAN | OTHER | MISC. | 255 | \$243,217 |
| BUCHANAN | OTHER | * TOTAL * | 1,589 | \$2,267,744 |
| BUCHANAN | COUNTY TOTAL | UTIL/TRANS | 97 | \$687,684 |
| BUCHANAN | COUNTY TOTAL | BLDG. MTL. | 89 | \$728,450 |
| BUCHANAN | COUNTY TOTAL | GEN. MDSE. | 69 | \$1,039,396 |
| BUCHANAN | COUNTY TOTAL | FOOD | 34 | \$144,791 |
| BUCHANAN | COUNTY TOTAL | MOTOR VEH. | 150 | \$595,389 |
| BUCHANAN | COUNTY TOTAL | APPAREL | 0 | \$0 |
| BUCHANAN | COUNTY TOTAL | HOME FURN. | 51 | \$45,743 |
| BUCHANAN | COUNTY TOTAL | EAT DRINK | 200 | \$479,849 |
| BUCHANAN | COUNTY TOTAL | SPECIALTY | 524 | \$405,366 |
| BUCHANAN | COUNTY TOTAL | SERVICES | 786 | \$482,890 |
| BUCHANAN | COUNTY TOTAL | WHOLESALE | 192 | \$289,667 |
| BUCHANAN | COUNTY TOTAL | MISC. | 458 | \$624,371 |
| BUCHANAN | COUNTY TOTAL | * TOTAL * | 2,650 | \$5,523,596 |
| | | | | |
| BUENA VISTA | STORM LAKE* | UTIL/TRANS | 56 | \$782,003 |
| BUENA VISTA | STORM LAKE* | BLDG. MTL. | 33 | \$212,364 |
| BUENA VISTA | STORM LAKE* | GEN. MDSE. | 34 | \$1,365,041 |
| BUENA VISTA | STORM LAKE* | FOOD | 32 | \$305,803 |
| BUENA VISTA | STORM LAKE* | MOTOR VEH. | 75 | \$605,534 |
| BUENA VISTA | STORM LAKE* | APPAREL | 52 | \$152,312 |
| BUENA VISTA | STORM LAKE* | HOME FURN. | 49 | \$122,929 |
| BUENA VISTA | STORM LAKE* | EAT DRINK | 123 | \$553,622 |
| BUENA VISTA | STORM LAKE* | SPECIALTY | 325 | \$749,014 |
| BUENA VISTA | STORM LAKE* | SERVICES | 529 | \$578,505 |
| BUENA VISTA | STORM LAKE* | WHOLESALE | 80 | \$405,394 |
| BUENA VISTA | STORM LAKE* | MISC. | 189 | \$362,565 |
| BUENA VISTA | STORM LAKE* | * TOTAL * | 1,577 | \$6,195,086 |
| BUENA VISTA | OTHER | UTIL/TRANS | 64 | \$205,790 |
| BUENA VISTA | OTHER | BLDG. MTL. | 37 | \$127,009 |
| BUENA VISTA | OTHER | GEN. MDSE. | 24 | \$112,633 |
| BUENA VISTA | OTHER | FOOD | 0 | \$0 |
| BUENA VISTA | OTHER | MOTOR VEH. | 28 | \$40,127 |
| BUENA VISTA | OTHER | APPAREL | 0 | \$0 |
| BUENA VISTA | OTHER | HOME FURN. | 21 | \$135,522 |
| BUENA VISTA | OTHER | EAT DRINK | 68 | \$62,027 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-------------|--------------|------------|----------|--------------|
| BUENA VISTA | OTHER | SPECIALTY | 180 | \$64,091 |
| BUENA VISTA | OTHER | SERVICES | 384 | \$191,852 |
| BUENA VISTA | OTHER | WHOLESALE | 100 | \$155,659 |
| BUENA VISTA | OTHER | MISC. | 177 | \$392,360 |
| BUENA VISTA | OTHER | * TOTAL * | 1,083 | \$1,487,070 |
| BUENA VISTA | COUNTY TOTAL | UTIL/TRANS | 120 | \$987,793 |
| BUENA VISTA | COUNTY TOTAL | BLDG. MTL. | 70 | \$339,373 |
| BUENA VISTA | COUNTY TOTAL | GEN. MDSE. | 58 | \$1,477,674 |
| BUENA VISTA | COUNTY TOTAL | FOOD | 32 | \$305,803 |
| BUENA VISTA | COUNTY TOTAL | MOTOR VEH. | 103 | \$645,661 |
| BUENA VISTA | COUNTY TOTAL | APPAREL | 52 | \$152,312 |
| BUENA VISTA | COUNTY TOTAL | HOME FURN. | 70 | \$258,451 |
| BUENA VISTA | COUNTY TOTAL | EAT DRINK | 191 | \$615,649 |
| BUENA VISTA | COUNTY TOTAL | SPECIALTY | 505 | \$813,105 |
| BUENA VISTA | COUNTY TOTAL | SERVICES | 913 | \$770,357 |
| BUENA VISTA | COUNTY TOTAL | WHOLESALE | 180 | \$561,053 |
| BUENA VISTA | COUNTY TOTAL | MISC. | 366 | \$754,925 |
| BUENA VISTA | COUNTY TOTAL | * TOTAL * | 2,660 | \$7,682,156 |
| | | | | |
| BUTLER | COUNTY TOTAL | UTIL/TRANS | 101 | \$810,942 |
| BUTLER | COUNTY TOTAL | BLDG. MTL. | 75 | \$282,796 |
| BUTLER | COUNTY TOTAL | GEN. MDSE. | 50 | \$329,214 |
| BUTLER | COUNTY TOTAL | FOOD | 49 | \$113,194 |
| BUTLER | COUNTY TOTAL | MOTOR VEH. | 60 | \$99,751 |
| BUTLER | COUNTY TOTAL | APPAREL | 0 | \$0 |
| BUTLER | COUNTY TOTAL | HOME FURN. | 55 | \$71,176 |
| BUTLER | COUNTY TOTAL | EAT DRINK | 127 | \$152,048 |
| BUTLER | COUNTY TOTAL | SPECIALTY | 355 | \$105,318 |
| BUTLER | COUNTY TOTAL | SERVICES | 662 | \$350,524 |
| BUTLER | COUNTY TOTAL | WHOLESALE | 190 | \$233,220 |
| BUTLER | COUNTY TOTAL | MISC. | 359 | \$269,306 |
| BUTLER | COUNTY TOTAL | * TOTAL * | 2,083 | \$2,817,489 |
| | | | | |
| CALHOUN | COUNTY TOTAL | UTIL/TRANS | 85 | \$432,019 |
| CALHOUN | COUNTY TOTAL | BLDG. MTL. | 50 | \$115,662 |
| CALHOUN | COUNTY TOTAL | GEN. MDSE. | 44 | \$203,840 |
| CALHOUN | COUNTY TOTAL | FOOD | 27 | \$107,803 |
| CALHOUN | COUNTY TOTAL | MOTOR VEH. | 80 | \$164,445 |
| CALHOUN | COUNTY TOTAL | APPAREL | 0 | \$0 |
| CALHOUN | COUNTY TOTAL | HOME FURN. | 35 | \$32,864 |
| CALHOUN | COUNTY TOTAL | EAT DRINK | 76 | \$112,381 |
| CALHOUN | COUNTY TOTAL | SPECIALTY | 341 | \$123,426 |
| CALHOUN | COUNTY TOTAL | SERVICES | 563 | \$336,179 |
| CALHOUN | COUNTY TOTAL | WHOLESALE | 124 | \$191,045 |
| CALHOUN | COUNTY TOTAL | MISC. | 196 | \$106,832 |
| CALHOUN | COUNTY TOTAL | * TOTAL * | 1,621 | \$1,926,496 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| CARROLL | CARROLL* | UTIL/TRANS | 80 | \$690,049 |
| CARROLL | CARROLL* | BLDG. MTL. | 55 | \$657,548 |
| CARROLL | CARROLL* | GEN. MDSE. | 47 | \$2,067,429 |
| CARROLL | CARROLL* | FOOD | 24 | \$384,055 |
| CARROLL | CARROLL* | MOTOR VEH. | 90 | \$474,814 |
| CARROLL | CARROLL* | APPAREL | 62 | \$291,742 |
| CARROLL | CARROLL* | HOME FURN. | 48 | \$279,311 |
| CARROLL | CARROLL* | EAT DRINK | 126 | \$659,402 |
| CARROLL | CARROLL* | SPECIALTY | 319 | \$464,426 |
| CARROLL | CARROLL* | SERVICES | 705 | \$1,070,717 |
| CARROLL | CARROLL* | WHOLESALE | 159 | \$1,086,289 |
| CARROLL | CARROLL* | MISC. | 255 | \$361,392 |
| CARROLL | CARROLL* | * TOTAL * | 1,970 | \$8,487,174 |
| CARROLL | OTHER | UTIL/TRANS | 138 | \$387,178 |
| CARROLL | OTHER | BLDG. MTL. | 46 | \$281,802 |
| CARROLL | OTHER | GEN. MDSE. | 33 | \$118,320 |
| CARROLL | OTHER | FOOD | 22 | \$77,093 |
| CARROLL | OTHER | MOTOR VEH. | 70 | \$114,485 |
| CARROLL | OTHER | APPAREL | 0 | \$0 |
| CARROLL | OTHER | HOME FURN. | 36 | \$13,169 |
| CARROLL | OTHER | EAT DRINK | 87 | \$147,807 |
| CARROLL | OTHER | SPECIALTY | 172 | \$125,741 |
| CARROLL | OTHER | SERVICES | 421 | \$345,683 |
| CARROLL | OTHER | WHOLESALE | 141 | \$250,984 |
| CARROLL | OTHER | MISC. | 189 | \$244,035 |
| CARROLL | OTHER | * TOTAL * | 1,355 | \$2,106,297 |
| CARROLL | COUNTY TOTAL | UTIL/TRANS | 218 | \$1,077,227 |
| CARROLL | COUNTY TOTAL | BLDG. MTL. | 101 | \$939,350 |
| CARROLL | COUNTY TOTAL | GEN. MDSE. | 80 | \$2,185,749 |
| CARROLL | COUNTY TOTAL | FOOD | 46 | \$461,148 |
| CARROLL | COUNTY TOTAL | MOTOR VEH. | 160 | \$589,299 |
| CARROLL | COUNTY TOTAL | APPAREL | 62 | \$291,742 |
| CARROLL | COUNTY TOTAL | HOME FURN. | 84 | \$292,480 |
| CARROLL | COUNTY TOTAL | EAT DRINK | 213 | \$807,209 |
| CARROLL | COUNTY TOTAL | SPECIALTY | 491 | \$590,167 |
| CARROLL | COUNTY TOTAL | SERVICES | 1,126 | \$1,416,400 |
| CARROLL | COUNTY TOTAL | WHOLESALE | 300 | \$1,337,273 |
| CARROLL | COUNTY TOTAL | MISC. | 444 | \$605,427 |
| CARROLL | COUNTY TOTAL | * TOTAL * | 3,325 | \$10,593,471 |
| CASS | ATLANTIC* | UTIL/TRANS | 38 | \$359,386 |
| CASS | ATLANTIC* | BLDG. MTL. | 30 | \$129,711 |
| CASS | ATLANTIC* | GEN. MDSE. | 49 | \$770,879 |
| CASS | ATLANTIC* | FOOD | 42 | \$409,676 |
| CASS | ATLANTIC* | MOTOR VEH. | 66 | \$280,250 |
| CASS | ATLANTIC* | APPAREL | 25 | \$80,698 |
| CASS | ATLANTIC* | HOME FURN. | 40 | \$94,288 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| CASS | ATLANTIC* | EAT DRINK | 99 | \$381,382 |
| CASS | ATLANTIC* | SPECIALTY | 211 | \$269,637 |
| CASS | ATLANTIC* | SERVICES | 480 | \$540,421 |
| CASS | ATLANTIC* | WHOLESALE | 97 | \$271,536 |
| CASS | ATLANTIC* | MISC. | 226 | \$511,082 |
| CASS | ATLANTIC* | * TOTAL * | 1,403 | \$4,098,946 |
| CASS | OTHER | UTIL/TRANS | 89 | \$195,750 |
| CASS | OTHER | BLDG. MTL. | 0 | \$0 |
| CASS | OTHER | GEN. MDSE. | 0 | \$0 |
| CASS | OTHER | FOOD | 0 | \$0 |
| CASS | OTHER | MOTOR VEH. | 38 | \$65,301 |
| CASS | OTHER | APPAREL | 0 | \$0 |
| CASS | OTHER | HOME FURN. | 0 | \$0 |
| CASS | OTHER | EAT DRINK | 66 | \$117,150 |
| CASS | OTHER | SPECIALTY | 142 | \$102,672 |
| CASS | OTHER | SERVICES | 290 | \$222,288 |
| CASS | OTHER | WHOLESALE | 92 | \$72,018 |
| CASS | OTHER | MISC. | 239 | \$273,251 |
| CASS | OTHER | * TOTAL * | 956 | \$1,048,430 |
| CASS | COUNTY TOTAL | UTIL/TRANS | 127 | \$555,136 |
| CASS | COUNTY TOTAL | BLDG. MTL. | 30 | \$129,711 |
| CASS | COUNTY TOTAL | GEN. MDSE. | 49 | \$770,879 |
| CASS | COUNTY TOTAL | FOOD | 42 | \$409,676 |
| CASS | COUNTY TOTAL | MOTOR VEH. | 104 | \$345,551 |
| CASS | COUNTY TOTAL | APPAREL | 25 | \$80,698 |
| CASS | COUNTY TOTAL | HOME FURN. | 40 | \$94,288 |
| CASS | COUNTY TOTAL | EAT DRINK | 165 | \$498,532 |
| CASS | COUNTY TOTAL | SPECIALTY | 353 | \$372,309 |
| CASS | COUNTY TOTAL | SERVICES | 770 | \$762,709 |
| CASS | COUNTY TOTAL | WHOLESALE | 189 | \$343,554 |
| CASS | COUNTY TOTAL | MISC. | 465 | \$784,333 |
| CASS | COUNTY TOTAL | * TOTAL * | 2,359 | \$5,147,376 |
| | | | | |
| CEDAR | TIPTON* | UTIL/TRANS | 0 | \$0 |
| CEDAR | TIPTON* | BLDG. MTL. | 0 | \$0 |
| CEDAR | TIPTON* | GEN. MDSE. | 0 | \$0 |
| CEDAR | TIPTON* | FOOD | 0 | \$0 |
| CEDAR | TIPTON* | MOTOR VEH. | 43 | \$97,944 |
| CEDAR | TIPTON* | APPAREL | 0 | \$0 |
| CEDAR | TIPTON* | HOME FURN. | 0 | \$0 |
| CEDAR | TIPTON* | EAT DRINK | 53 | \$183,100 |
| CEDAR | TIPTON* | SPECIALTY | 150 | \$98,781 |
| CEDAR | TIPTON* | SERVICES | 221 | \$162,210 |
| CEDAR | TIPTON* | WHOLESALE | 59 | \$163,204 |
| CEDAR | TIPTON* | MISC. | 246 | \$1,187,662 |
| CEDAR | TIPTON* | * TOTAL * | 772 | \$1,892,901 |
| CEDAR | OTHER | UTIL/TRANS | 86 | \$202,503 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|-------------|--------------|------------|----------|--------------|
| CEDAR | OTHER | BLDG. MTL. | 27 | \$89,018 |
| CEDAR | OTHER | GEN. MDSE. | 32 | \$188,623 |
| CEDAR | OTHER | FOOD | 45 | \$136,351 |
| CEDAR | OTHER | MOTOR VEH. | 108 | \$161,874 |
| CEDAR | OTHER | APPAREL | 0 | \$0 |
| CEDAR | OTHER | HOME FURN. | 25 | \$15,026 |
| CEDAR | OTHER | EAT DRINK | 116 | \$216,493 |
| CEDAR | OTHER | SPECIALTY | 242 | \$41,226 |
| CEDAR | OTHER | SERVICES | 527 | \$313,955 |
| CEDAR | OTHER | WHOLESALE | 142 | \$324,890 |
| CEDAR | OTHER | MISC. | 303 | \$352,354 |
| CEDAR | OTHER | * TOTAL * | 1,653 | \$2,042,313 |
| CEDAR | COUNTY TOTAL | UTIL/TRANS | 86 | \$202,503 |
| CEDAR | COUNTY TOTAL | BLDG. MTL. | 27 | \$89,018 |
| CEDAR | COUNTY TOTAL | GEN. MDSE. | 32 | \$188,623 |
| CEDAR | COUNTY TOTAL | FOOD | 45 | \$136,351 |
| CEDAR | COUNTY TOTAL | MOTOR VEH. | 151 | \$259,818 |
| CEDAR | COUNTY TOTAL | APPAREL | 0 | \$0 |
| CEDAR | COUNTY TOTAL | HOME FURN. | 25 | \$15,026 |
| CEDAR | COUNTY TOTAL | EAT DRINK | 169 | \$399,593 |
| CEDAR | COUNTY TOTAL | SPECIALTY | 392 | \$140,007 |
| CEDAR | COUNTY TOTAL | SERVICES | 748 | \$476,165 |
| CEDAR | COUNTY TOTAL | WHOLESALE | 201 | \$488,094 |
| CEDAR | COUNTY TOTAL | MISC. | 549 | \$1,540,016 |
| CEDAR | COUNTY TOTAL | * TOTAL * | 2,425 | \$3,935,214 |
| | | | | |
| CERRO GORDO | MASON CITY* | UTIL/TRANS | 90 | \$2,207,314 |
| CERRO GORDO | MASON CITY* | BLDG. MTL. | 71 | \$2,530,621 |
| CERRO GORDO | MASON CITY* | GEN. MDSE. | 80 | \$6,263,360 |
| CERRO GORDO | MASON CITY* | FOOD | 92 | \$1,008,413 |
| CERRO GORDO | MASON CITY* | MOTOR VEH. | 220 | \$1,453,558 |
| CERRO GORDO | MASON CITY* | APPAREL | 96 | \$497,391 |
| CERRO GORDO | MASON CITY* | HOME FURN. | 123 | \$828,284 |
| CERRO GORDO | MASON CITY* | EAT DRINK | 323 | \$1,749,657 |
| CERRO GORDO | MASON CITY* | SPECIALTY | 770 | \$1,623,686 |
| CERRO GORDO | MASON CITY* | SERVICES | 1,236 | \$2,179,234 |
| CERRO GORDO | MASON CITY* | WHOLESALE | 304 | \$1,580,411 |
| CERRO GORDO | MASON CITY* | MISC. | 547 | \$1,249,438 |
| CERRO GORDO | MASON CITY* | * TOTAL * | 3,952 | \$23,171,367 |
| CERRO GORDO | CLEAR LAKE | UTIL/TRANS | 51 | \$362,482 |
| CERRO GORDO | CLEAR LAKE | BLDG. MTL. | 22 | \$97,420 |
| CERRO GORDO | CLEAR LAKE | GEN. MDSE. | 47 | \$173,937 |
| CERRO GORDO | CLEAR LAKE | FOOD | 28 | \$257,143 |
| CERRO GORDO | CLEAR LAKE | MOTOR VEH. | 82 | \$385,553 |
| CERRO GORDO | CLEAR LAKE | APPAREL | 30 | \$19,326 |
| CERRO GORDO | CLEAR LAKE | HOME FURN. | 33 | \$88,947 |
| CERRO GORDO | CLEAR LAKE | EAT DRINK | 113 | \$691,419 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-------------|--------------|------------|----------|--------------|
| CERRO GORDO | CLEAR LAKE | SPECIALTY | 311 | \$189,192 |
| CERRO GORDO | CLEAR LAKE | SERVICES | 458 | \$624,412 |
| CERRO GORDO | CLEAR LAKE | WHOLESALE | 86 | \$303,518 |
| CERRO GORDO | CLEAR LAKE | MISC. | 179 | \$605,707 |
| CERRO GORDO | CLEAR LAKE | * TOTAL * | 1,440 | \$3,799,056 |
| CERRO GORDO | OTHER | UTIL/TRANS | 61 | \$182,559 |
| CERRO GORDO | OTHER | BLDG. MTL. | 20 | \$124,742 |
| CERRO GORDO | OTHER | GEN. MDSE. | 0 | \$0 |
| CERRO GORDO | OTHER | FOOD | 0 | \$0 |
| CERRO GORDO | OTHER | MOTOR VEH. | 22 | \$5,136 |
| CERRO GORDO | OTHER | APPAREL | 0 | \$0 |
| CERRO GORDO | OTHER | HOME FURN. | 0 | \$0 |
| CERRO GORDO | OTHER | EAT DRINK | 56 | \$163,109 |
| CERRO GORDO | OTHER | SPECIALTY | 145 | \$40,488 |
| CERRO GORDO | OTHER | SERVICES | 228 | \$82,292 |
| CERRO GORDO | OTHER | WHOLESALE | 73 | \$101,878 |
| CERRO GORDO | OTHER | MISC. | 172 | \$140,107 |
| CERRO GORDO | OTHER | * TOTAL * | 777 | \$840,311 |
| CERRO GORDO | COUNTY TOTAL | UTIL/TRANS | 202 | \$2,752,355 |
| CERRO GORDO | COUNTY TOTAL | BLDG. MTL. | 113 | \$2,752,783 |
| CERRO GORDO | COUNTY TOTAL | GEN. MDSE. | 127 | \$6,437,297 |
| CERRO GORDO | COUNTY TOTAL | FOOD | 120 | \$1,265,556 |
| CERRO GORDO | COUNTY TOTAL | MOTOR VEH. | 324 | \$1,844,247 |
| CERRO GORDO | COUNTY TOTAL | APPAREL | 126 | \$516,717 |
| CERRO GORDO | COUNTY TOTAL | HOME FURN. | 156 | \$917,231 |
| CERRO GORDO | COUNTY TOTAL | EAT DRINK | 492 | \$2,604,185 |
| CERRO GORDO | COUNTY TOTAL | SPECIALTY | 1,226 | \$1,853,366 |
| CERRO GORDO | COUNTY TOTAL | SERVICES | 1,922 | \$2,885,938 |
| CERRO GORDO | COUNTY TOTAL | WHOLESALE | 463 | \$1,985,807 |
| CERRO GORDO | COUNTY TOTAL | MISC. | 898 | \$1,995,252 |
| CERRO GORDO | COUNTY TOTAL | * TOTAL * | 6,169 | \$27,810,734 |
| CHEROKEE | CHEROKEE* | UTIL/TRANS | 32 | \$449,447 |
| CHEROKEE | CHEROKEE* | BLDG. MTL. | 0 | \$0 |
| CHEROKEE | CHEROKEE* | GEN. MDSE. | 32 | \$430,361 |
| CHEROKEE | CHEROKEE* | FOOD | 24 | \$220,923 |
| CHEROKEE | CHEROKEE* | MOTOR VEH. | 59 | \$264,284 |
| CHEROKEE | CHEROKEE* | APPAREL | 0 | \$0 |
| CHEROKEE | CHEROKEE* | HOME FURN. | 32 | \$77,625 |
| CHEROKEE | CHEROKEE* | EAT DRINK | 77 | \$289,118 |
| CHEROKEE | CHEROKEE* | SPECIALTY | 251 | \$311,269 |
| CHEROKEE | CHEROKEE* | SERVICES | 408 | \$333,281 |
| CHEROKEE | CHEROKEE* | WHOLESALE | 72 | \$338,827 |
| CHEROKEE | CHEROKEE* | MISC. | 224 | \$316,626 |
| CHEROKEE | CHEROKEE* | * TOTAL * | 1,211 | \$3,031,761 |
| CHEROKEE | OTHER | UTIL/TRANS | 54 | \$162,289 |
| CHEROKEE | OTHER | BLDG. MTL. | 0 | \$0 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| CHEROKEE | OTHER | GEN. MDSE. | 0 | \$0 |
| CHEROKEE | OTHER | FOOD | 0 | \$0 |
| CHEROKEE | OTHER | MOTOR VEH. | 32 | \$53,478 |
| CHEROKEE | OTHER | APPAREL | 0 | \$0 |
| CHEROKEE | OTHER | HOME FURN. | 0 | \$0 |
| CHEROKEE | OTHER | EAT DRINK | 42 | \$43,871 |
| CHEROKEE | OTHER | SPECIALTY | 172 | \$43,633 |
| CHEROKEE | OTHER | SERVICES | 222 | \$156,377 |
| CHEROKEE | OTHER | WHOLESALE | 60 | \$117,608 |
| CHEROKEE | OTHER | MISC. | 199 | \$417,177 |
| CHEROKEE | OTHER | * TOTAL * | 781 | \$994,433 |
| CHEROKEE | COUNTY TOTAL | UTIL/TRANS | 86 | \$611,736 |
| CHEROKEE | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| CHEROKEE | COUNTY TOTAL | GEN. MDSE. | 32 | \$430,361 |
| CHEROKEE | COUNTY TOTAL | FOOD | 24 | \$220,923 |
| CHEROKEE | COUNTY TOTAL | MOTOR VEH. | 91 | \$317,762 |
| CHEROKEE | COUNTY TOTAL | APPAREL | 0 | \$0 |
| CHEROKEE | COUNTY TOTAL | HOME FURN. | 32 | \$77,625 |
| CHEROKEE | COUNTY TOTAL | EAT DRINK | 119 | \$332,989 |
| CHEROKEE | COUNTY TOTAL | SPECIALTY | 423 | \$354,902 |
| CHEROKEE | COUNTY TOTAL | SERVICES | 630 | \$489,658 |
| CHEROKEE | COUNTY TOTAL | WHOLESALE | 132 | \$456,435 |
| CHEROKEE | COUNTY TOTAL | MISC. | 423 | \$733,803 |
| CHEROKEE | COUNTY TOTAL | * TOTAL * | 1,992 | \$4,026,194 |
| | | | | |
| CHICKASAW | NEW HAMPTON* | UTIL/TRANS | 20 | \$183,822 |
| CHICKASAW | NEW HAMPTON* | BLDG. MTL. | 28 | \$258,678 |
| CHICKASAW | NEW HAMPTON* | GEN. MDSE. | 20 | \$374,560 |
| CHICKASAW | NEW HAMPTON* | FOOD | 0 | \$0 |
| CHICKASAW | NEW HAMPTON* | MOTOR VEH. | 58 | \$158,339 |
| CHICKASAW | NEW HAMPTON* | APPAREL | 0 | \$0 |
| CHICKASAW | NEW HAMPTON* | HOME FURN. | 0 | \$0 |
| CHICKASAW | NEW HAMPTON* | EAT DRINK | 70 | \$241,365 |
| CHICKASAW | NEW HAMPTON* | SPECIALTY | 198 | \$142,359 |
| CHICKASAW | NEW HAMPTON* | SERVICES | 283 | \$389,866 |
| CHICKASAW | NEW HAMPTON* | WHOLESALE | 63 | \$297,894 |
| CHICKASAW | NEW HAMPTON* | MISC. | 181 | \$472,570 |
| CHICKASAW | NEW HAMPTON* | * TOTAL * | 921 | \$2,519,453 |
| CHICKASAW | OTHER | UTIL/TRANS | 48 | \$155,465 |
| CHICKASAW | OTHER | BLDG. MTL. | 34 | \$51,406 |
| CHICKASAW | OTHER | GEN. MDSE. | 24 | \$144,434 |
| CHICKASAW | OTHER | FOOD | 0 | \$0 |
| CHICKASAW | OTHER | MOTOR VEH. | 53 | \$45,848 |
| CHICKASAW | OTHER | APPAREL | 0 | \$0 |
| CHICKASAW | OTHER | HOME FURN. | 22 | \$9,833 |
| CHICKASAW | OTHER | EAT DRINK | 67 | \$81,415 |
| CHICKASAW | OTHER | SPECIALTY | 217 | \$116,464 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| CHICKASAW | OTHER | SERVICES | 342 | \$226,543 |
| CHICKASAW | OTHER | WHOLESALE | 102 | \$146,054 |
| CHICKASAW | OTHER | MISC. | 208 | \$173,005 |
| CHICKASAW | OTHER | * TOTAL * | 1,117 | \$1,150,467 |
| CHICKASAW | COUNTY TOTAL | UTIL/TRANS | 68 | \$339,287 |
| CHICKASAW | COUNTY TOTAL | BLDG. MTL. | 62 | \$310,084 |
| CHICKASAW | COUNTY TOTAL | GEN. MDSE. | 44 | \$518,994 |
| CHICKASAW | COUNTY TOTAL | FOOD | 0 | \$0 |
| CHICKASAW | COUNTY TOTAL | MOTOR VEH. | 111 | \$204,187 |
| CHICKASAW | COUNTY TOTAL | APPAREL | 0 | \$0 |
| CHICKASAW | COUNTY TOTAL | HOME FURN. | 22 | \$9,833 |
| CHICKASAW | COUNTY TOTAL | EAT DRINK | 137 | \$322,780 |
| CHICKASAW | COUNTY TOTAL | SPECIALTY | 415 | \$258,823 |
| CHICKASAW | COUNTY TOTAL | SERVICES | 625 | \$616,409 |
| CHICKASAW | COUNTY TOTAL | WHOLESALE | 165 | \$443,948 |
| CHICKASAW | COUNTY TOTAL | MISC. | 389 | \$645,575 |
| CHICKASAW | COUNTY TOTAL | * TOTAL * | 2,038 | \$3,669,920 |
| CLARKE | OSCEOLA* | UTIL/TRANS | 29 | \$332,502 |
| CLARKE | OSCEOLA* | BLDG. MTL. | 0 | \$0 |
| CLARKE | OSCEOLA* | GEN. MDSE. | 30 | \$397,526 |
| CLARKE | OSCEOLA* | FOOD | 27 | \$294,604 |
| CLARKE | OSCEOLA* | MOTOR VEH. | 52 | \$193,909 |
| CLARKE | OSCEOLA* | APPAREL | 20 | \$11,043 |
| CLARKE | OSCEOLA* | HOME FURN. | 24 | \$35,627 |
| CLARKE | OSCEOLA* | EAT DRINK | 70 | \$282,046 |
| CLARKE | OSCEOLA* | SPECIALTY | 149 | \$115,305 |
| CLARKE | OSCEOLA* | SERVICES | 327 | \$611,607 |
| CLARKE | OSCEOLA* | WHOLESALE | 53 | \$63,130 |
| CLARKE | OSCEOLA* | MISC. | 116 | \$285,922 |
| CLARKE | OSCEOLA* | * TOTAL * | 897 | \$2,623,221 |
| CLARKE | OTHER | UTIL/TRANS | 0 | \$0 |
| CLARKE | OTHER | BLDG. MTL. | 0 | \$0 |
| CLARKE | OTHER | GEN. MDSE. | 0 | \$0 |
| CLARKE | OTHER | FOOD | 0 | \$0 |
| CLARKE | OTHER | MOTOR VEH. | 0 | \$0 |
| CLARKE | OTHER | APPAREL | 0 | \$0 |
| CLARKE | OTHER | HOME FURN. | 0 | \$0 |
| CLARKE | OTHER | EAT DRINK | 0 | \$0 |
| CLARKE | OTHER | SPECIALTY | 32 | \$26,504 |
| CLARKE | OTHER | SERVICES | 41 | \$17,619 |
| CLARKE | OTHER | WHOLESALE | 0 | \$0 |
| CLARKE | OTHER | MISC. | 118 | \$166,498 |
| CLARKE | OTHER | * TOTAL * | 191 | \$210,621 |
| CLARKE | COUNTY TOTAL | UTIL/TRANS | 29 | \$332,502 |
| CLARKE | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| CLARKE | COUNTY TOTAL | GEN. MDSE. | 30 | \$397,526 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| CLARKE | COUNTY TOTAL | FOOD | 27 | \$294,604 |
| CLARKE | COUNTY TOTAL | MOTOR VEH. | 52 | \$193,909 |
| CLARKE | COUNTY TOTAL | APPAREL | 20 | \$11,043 |
| CLARKE | COUNTY TOTAL | HOME FURN. | 24 | \$35,627 |
| CLARKE | COUNTY TOTAL | EAT DRINK | 70 | \$282,046 |
| CLARKE | COUNTY TOTAL | SPECIALTY | 181 | \$141,809 |
| CLARKE | COUNTY TOTAL | SERVICES | 368 | \$629,226 |
| CLARKE | COUNTY TOTAL | WHOLESALE | 53 | \$63,130 |
| CLARKE | COUNTY TOTAL | MISC. | 234 | \$452,420 |
| CLARKE | COUNTY TOTAL | * TOTAL * | 1,088 | \$2,833,842 |
| CLAY | SPENCER* | UTIL/TRANS | 73 | \$1,577,558 |
| CLAY | SPENCER* | BLDG. MTL. | 67 | \$455,320 |
| CLAY | SPENCER* | GEN. MDSE. | 40 | \$2,320,113 |
| CLAY | SPENCER* | FOOD | 58 | \$435,517 |
| CLAY | SPENCER* | MOTOR VEH. | 80 | \$857,668 |
| CLAY | SPENCER* | APPAREL | 83 | \$345,320 |
| CLAY | SPENCER* | HOME FURN. | 90 | \$517,632 |
| CLAY | SPENCER* | EAT DRINK | 205 | \$750,565 |
| CLAY | SPENCER* | SPECIALTY | 370 | \$661,745 |
| CLAY | SPENCER* | SERVICES | 737 | \$1,077,349 |
| CLAY | SPENCER* | WHOLESALE | 128 | \$508,191 |
| CLAY | SPENCER* | MISC. | 253 | \$480,460 |
| CLAY | SPENCER* | * TOTAL * | 2,184 | \$9,987,438 |
| CLAY | OTHER | UTIL/TRANS | 96 | \$142,332 |
| CLAY | OTHER | BLDG. MTL. | 0 | \$0 |
| CLAY | OTHER | GEN. MDSE. | 0 | \$0 |
| CLAY | OTHER | FOOD | 0 | \$0 |
| CLAY | OTHER | MOTOR VEH. | 25 | \$11,987 |
| CLAY | OTHER | APPAREL | 0 | \$0 |
| CLAY | OTHER | HOME FURN. | 0 | \$0 |
| CLAY | OTHER | EAT DRINK | 46 | \$63,507 |
| CLAY | OTHER | SPECIALTY | 129 | \$53,363 |
| CLAY | OTHER | SERVICES | 136 | \$67,502 |
| CLAY | OTHER | WHOLESALE | 88 | \$116,642 |
| CLAY | OTHER | MISC. | 137 | \$195,460 |
| CLAY | OTHER | * TOTAL * | 657 | \$650,793 |
| CLAY | COUNTY TOTAL | UTIL/TRANS | 169 | \$1,719,890 |
| CLAY | COUNTY TOTAL | BLDG. MTL. | 67 | \$455,320 |
| CLAY | COUNTY TOTAL | GEN. MDSE. | 40 | \$2,320,113 |
| CLAY | COUNTY TOTAL | FOOD | 58 | \$435,517 |
| CLAY | COUNTY TOTAL | MOTOR VEH. | 105 | \$869,655 |
| CLAY | COUNTY TOTAL | APPAREL | 83 | \$345,320 |
| CLAY | COUNTY TOTAL | HOME FURN. | 90 | \$517,632 |
| CLAY | COUNTY TOTAL | EAT DRINK | 251 | \$814,072 |
| CLAY | COUNTY TOTAL | SPECIALTY | 499 | \$715,108 |
| CLAY | COUNTY TOTAL | SERVICES | 873 | \$1,144,851 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| CLAY | COUNTY TOTAL | WHOLESALE | 216 | \$624,833 |
| CLAY | COUNTY TOTAL | MISC. | 390 | \$675,920 |
| CLAY | COUNTY TOTAL | * TOTAL * | 2,841 | \$10,638,231 |
| | | | | |
| CLAYTON | COUNTY TOTAL | UTIL/TRANS | 162 | \$406,327 |
| CLAYTON | COUNTY TOTAL | BLDG. MTL. | 72 | \$538,719 |
| CLAYTON | COUNTY TOTAL | GEN. MDSE. | 78 | \$374,633 |
| CLAYTON | COUNTY TOTAL | FOOD | 52 | \$201,164 |
| CLAYTON | COUNTY TOTAL | MOTOR VEH. | 137 | \$390,532 |
| CLAYTON | COUNTY TOTAL | APPAREL | 0 | \$0 |
| CLAYTON | COUNTY TOTAL | HOME FURN. | 74 | \$86,776 |
| CLAYTON | COUNTY TOTAL | EAT DRINK | 213 | \$363,224 |
| CLAYTON | COUNTY TOTAL | SPECIALTY | 604 | \$328,831 |
| CLAYTON | COUNTY TOTAL | SERVICES | 937 | \$771,333 |
| CLAYTON | COUNTY TOTAL | WHOLESALE | 294 | \$542,724 |
| CLAYTON | COUNTY TOTAL | MISC. | 414 | \$425,077 |
| CLAYTON | COUNTY TOTAL | * TOTAL * | 3,037 | \$4,429,340 |
| | | | | |
| CLINTON | CLINTON* | UTIL/TRANS | 90 | \$2,226,930 |
| CLINTON | CLINTON* | BLDG. MTL. | 55 | \$326,505 |
| CLINTON | CLINTON* | GEN. MDSE. | 77 | \$3,572,315 |
| CLINTON | CLINTON* | FOOD | 82 | \$953,319 |
| CLINTON | CLINTON* | MOTOR VEH. | 131 | \$639,837 |
| CLINTON | CLINTON* | APPAREL | 79 | \$201,964 |
| CLINTON | CLINTON* | HOME FURN. | 94 | \$471,251 |
| CLINTON | CLINTON* | EAT DRINK | 360 | \$1,448,371 |
| CLINTON | CLINTON* | SPECIALTY | 522 | \$927,346 |
| CLINTON | CLINTON* | SERVICES | 1,187 | \$1,846,017 |
| CLINTON | CLINTON* | WHOLESALE | 172 | \$1,307,586 |
| CLINTON | CLINTON* | MISC. | 326 | \$1,535,744 |
| CLINTON | CLINTON* | * TOTAL * | 3,175 | \$15,457,185 |
| CLINTON | DE WITT | UTIL/TRANS | 21 | \$630,652 |
| CLINTON | DE WITT | BLDG. MTL. | 0 | \$0 |
| CLINTON | DE WITT | GEN. MDSE. | 30 | \$200,704 |
| CLINTON | DE WITT | FOOD | 21 | \$147,382 |
| CLINTON | DE WITT | MOTOR VEH. | 65 | \$281,682 |
| CLINTON | DE WITT | APPAREL | 20 | \$23,548 |
| CLINTON | DE WITT | HOME FURN. | 0 | \$0 |
| CLINTON | DE WITT | EAT DRINK | 53 | \$235,164 |
| CLINTON | DE WITT | SPECIALTY | 156 | \$304,429 |
| CLINTON | DE WITT | SERVICES | 294 | \$240,433 |
| CLINTON | DE WITT | WHOLESALE | 59 | \$175,866 |
| CLINTON | DE WITT | MISC. | 137 | \$306,497 |
| CLINTON | DE WITT | * TOTAL * | 856 | \$2,546,357 |
| CLINTON | CAMANCHE | UTIL/TRANS | 0 | \$0 |
| CLINTON | CAMANCHE | BLDG. MTL. | 0 | \$0 |
| CLINTON | CAMANCHE | GEN. MDSE. | 0 | \$0 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| CLINTON | CAMANCHE | FOOD | 0 | \$0 |
| CLINTON | CAMANCHE | MOTOR VEH. | 0 | \$0 |
| CLINTON | CAMANCHE | APPAREL | 0 | \$0 |
| CLINTON | CAMANCHE | HOME FURN. | 0 | \$0 |
| CLINTON | CAMANCHE | EAT DRINK | 0 | \$0 |
| CLINTON | CAMANCHE | SPECIALTY | 66 | \$7,442 |
| CLINTON | CAMANCHE | SERVICES | 145 | \$75,542 |
| CLINTON | CAMANCHE | WHOLESALE | 22 | \$42,167 |
| CLINTON | CAMANCHE | MISC. | 116 | \$343,691 |
| CLINTON | CAMANCHE | * TOTAL * | 349 | \$468,842 |
| CLINTON | OTHER | UTIL/TRANS | 57 | \$130,992 |
| CLINTON | OTHER | BLDG. MTL. | 34 | \$118,054 |
| CLINTON | OTHER | GEN. MDSE. | 26 | \$81,065 |
| CLINTON | OTHER | FOOD | 21 | \$32,166 |
| CLINTON | OTHER | MOTOR VEH. | 36 | \$47,066 |
| CLINTON | OTHER | APPAREL | 0 | \$0 |
| CLINTON | OTHER | HOME FURN. | 0 | \$0 |
| CLINTON | OTHER | EAT DRINK | 76 | \$117,178 |
| CLINTON | OTHER | SPECIALTY | 171 | \$120,172 |
| CLINTON | OTHER | SERVICES | 347 | \$193,050 |
| CLINTON | OTHER | WHOLESALE | 89 | \$121,170 |
| CLINTON | OTHER | MISC. | 199 | \$223,602 |
| CLINTON | OTHER | * TOTAL * | 1,056 | \$1,184,515 |
| CLINTON | COUNTY TOTAL | UTIL/TRANS | 168 | \$2,988,574 |
| CLINTON | COUNTY TOTAL | BLDG. MTL. | 89 | \$444,559 |
| CLINTON | COUNTY TOTAL | GEN. MDSE. | 133 | \$3,854,084 |
| CLINTON | COUNTY TOTAL | FOOD | 124 | \$1,132,867 |
| CLINTON | COUNTY TOTAL | MOTOR VEH. | 232 | \$968,585 |
| CLINTON | COUNTY TOTAL | APPAREL | 99 | \$225,512 |
| CLINTON | COUNTY TOTAL | HOME FURN. | 94 | \$471,251 |
| CLINTON | COUNTY TOTAL | EAT DRINK | 489 | \$1,800,713 |
| CLINTON | COUNTY TOTAL | SPECIALTY | 915 | \$1,359,389 |
| CLINTON | COUNTY TOTAL | SERVICES | 1,973 | \$2,355,042 |
| CLINTON | COUNTY TOTAL | WHOLESALE | 342 | \$1,646,789 |
| CLINTON | COUNTY TOTAL | MISC. | 778 | \$2,409,534 |
| CLINTON | COUNTY TOTAL | * TOTAL * | 5,436 | \$19,656,899 |
| CRAWFORD | DENISON* | UTIL/TRANS | 53 | \$577,735 |
| CRAWFORD | DENISON* | BLDG. MTL. | 41 | \$204,967 |
| CRAWFORD | DENISON* | GEN. MDSE. | 0 | \$0 |
| CRAWFORD | DENISON* | FOOD | 31 | \$338,131 |
| CRAWFORD | DENISON* | MOTOR VEH. | 68 | \$354,954 |
| CRAWFORD | DENISON* | APPAREL | 31 | \$67,123 |
| CRAWFORD | DENISON* | HOME FURN. | 41 | \$42,800 |
| CRAWFORD | DENISON* | EAT DRINK | 125 | \$425,641 |
| CRAWFORD | DENISON* | SPECIALTY | 206 | \$283,608 |
| CRAWFORD | DENISON* | SERVICES | 428 | \$346,212 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| CRAWFORD | DENISON* | WHOLESALE | 69 | \$270,819 |
| CRAWFORD | DENISON* | MISC. | 174 | \$1,145,308 |
| CRAWFORD | DENISON* | * TOTAL * | 1,267 | \$4,057,298 |
| CRAWFORD | OTHER | UTIL/TRANS | 78 | \$274,601 |
| CRAWFORD | OTHER | BLDG. MTL. | 20 | \$109,185 |
| CRAWFORD | OTHER | GEN. MDSE. | 0 | \$0 |
| CRAWFORD | OTHER | FOOD | 0 | \$0 |
| CRAWFORD | OTHER | MOTOR VEH. | 36 | \$56,999 |
| CRAWFORD | OTHER | APPAREL | 0 | \$0 |
| CRAWFORD | OTHER | HOME FURN. | 0 | \$0 |
| CRAWFORD | OTHER | EAT DRINK | 76 | \$99,873 |
| CRAWFORD | OTHER | SPECIALTY | 164 | \$58,309 |
| CRAWFORD | OTHER | SERVICES | 362 | \$184,519 |
| CRAWFORD | OTHER | WHOLESALE | 70 | \$27,073 |
| CRAWFORD | OTHER | MISC. | 228 | \$177,371 |
| CRAWFORD | OTHER | * TOTAL * | 1,034 | \$987,930 |
| CRAWFORD | COUNTY TOTAL | UTIL/TRANS | 131 | \$852,336 |
| CRAWFORD | COUNTY TOTAL | BLDG. MTL. | 61 | \$314,152 |
| CRAWFORD | COUNTY TOTAL | GEN. MDSE. | 0 | \$0 |
| CRAWFORD | COUNTY TOTAL | FOOD | 31 | \$338,131 |
| CRAWFORD | COUNTY TOTAL | MOTOR VEH. | 104 | \$411,953 |
| CRAWFORD | COUNTY TOTAL | APPAREL | 31 | \$67,123 |
| CRAWFORD | COUNTY TOTAL | HOME FURN. | 41 | \$42,800 |
| CRAWFORD | COUNTY TOTAL | EAT DRINK | 201 | \$525,514 |
| CRAWFORD | COUNTY TOTAL | SPECIALTY | 370 | \$341,917 |
| CRAWFORD | COUNTY TOTAL | SERVICES | 790 | \$530,731 |
| CRAWFORD | COUNTY TOTAL | WHOLESALE | 139 | \$297,892 |
| CRAWFORD | COUNTY TOTAL | MISC. | 402 | \$1,322,679 |
| CRAWFORD | COUNTY TOTAL | * TOTAL * | 2,301 | \$5,045,228 |
| | | | | |
| DALLAS | PERRY | UTIL/TRANS | 0 | \$0 |
| DALLAS | PERRY | BLDG. MTL. | 20 | \$152,752 |
| DALLAS | PERRY | GEN. MDSE. | 36 | \$472,910 |
| DALLAS | PERRY | FOOD | 0 | \$0 |
| DALLAS | PERRY | MOTOR VEH. | 49 | \$116,766 |
| DALLAS | PERRY | APPAREL | 24 | \$55,855 |
| DALLAS | PERRY | HOME FURN. | 32 | \$156,336 |
| DALLAS | PERRY | EAT DRINK | 77 | \$221,123 |
| DALLAS | PERRY | SPECIALTY | 170 | \$126,167 |
| DALLAS | PERRY | SERVICES | 322 | \$411,818 |
| DALLAS | PERRY | WHOLESALE | 49 | \$196,104 |
| DALLAS | PERRY | MISC. | 158 | \$2,758,731 |
| DALLAS | PERRY | * TOTAL * | 937 | \$4,668,562 |
| DALLAS | ADEL* | UTIL/TRANS | 21 | \$67,438 |
| DALLAS | ADEL* | BLDG. MTL. | 0 | \$0 |
| DALLAS | ADEL* | GEN. MDSE. | 21 | \$134,791 |
| DALLAS | ADEL* | FOOD | 0 | \$0 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|-----------------|------------|----------|--------------|
| DALLAS | ADEL* | MOTOR VEH. | 39 | \$119,695 |
| DALLAS | ADEL* | APPAREL | 0 | \$0 |
| DALLAS | ADEL* | HOME FURN. | 0 | \$0 |
| DALLAS | ADEL* | EAT DRINK | 48 | \$187,151 |
| DALLAS | ADEL* | SPECIALTY | 129 | \$150,154 |
| DALLAS | ADEL* | SERVICES | 253 | \$255,635 |
| DALLAS | ADEL* | WHOLESALE | 54 | \$171,350 |
| DALLAS | ADEL* | MISC. | 183 | \$394,850 |
| DALLAS | ADEL* | * TOTAL * | 748 | \$1,481,064 |
| DALLAS | WEST DES MOINES | UTIL/TRANS | 0 | \$213,010 |
| DALLAS | WEST DES MOINES | BLDG. MTL. | 0 | \$0 |
| DALLAS | WEST DES MOINES | GEN. MDSE. | 0 | \$0 |
| DALLAS | WEST DES MOINES | FOOD | 0 | \$0 |
| DALLAS | WEST DES MOINES | MOTOR VEH. | 0 | \$0 |
| DALLAS | WEST DES MOINES | APPAREL | 0 | \$0 |
| DALLAS | WEST DES MOINES | HOME FURN. | 0 | \$0 |
| DALLAS | WEST DES MOINES | EAT DRINK | 23 | \$166,166 |
| DALLAS | WEST DES MOINES | SPECIALTY | 34 | \$10,123 |
| DALLAS | WEST DES MOINES | SERVICES | 94 | \$1,127,841 |
| DALLAS | WEST DES MOINES | WHOLESALE | 0 | \$0 |
| DALLAS | WEST DES MOINES | MISC. | 68 | \$1,098,840 |
| DALLAS | WEST DES MOINES | * TOTAL * | 219 | \$2,402,970 |
| DALLAS | OTHER | UTIL/TRANS | 137 | \$521,632 |
| DALLAS | OTHER | BLDG. MTL. | 43 | \$114,199 |
| DALLAS | OTHER | GEN. MDSE. | 77 | \$460,746 |
| DALLAS | OTHER | FOOD | 33 | \$130,117 |
| DALLAS | OTHER | MOTOR VEH. | 74 | \$262,400 |
| DALLAS | OTHER | APPAREL | 28 | \$2,058 |
| DALLAS | OTHER | HOME FURN. | 22 | \$16,902 |
| DALLAS | OTHER | EAT DRINK | 116 | \$290,788 |
| DALLAS | OTHER | SPECIALTY | 463 | \$206,471 |
| DALLAS | OTHER | SERVICES | 648 | \$782,556 |
| DALLAS | OTHER | WHOLESALE | 140 | \$181,493 |
| DALLAS | OTHER | MISC. | 387 | \$2,846,450 |
| DALLAS | OTHER | * TOTAL * | 2,168 | \$5,815,812 |
| DALLAS | COUNTY TOTAL | UTIL/TRANS | 158 | \$589,070 |
| DALLAS | COUNTY TOTAL | BLDG. MTL. | 63 | \$266,951 |
| DALLAS | COUNTY TOTAL | GEN. MDSE. | 134 | \$1,068,447 |
| DALLAS | COUNTY TOTAL | FOOD | 33 | \$130,117 |
| DALLAS | COUNTY TOTAL | MOTOR VEH. | 162 | \$498,861 |
| DALLAS | COUNTY TOTAL | APPAREL | 52 | \$57,913 |
| DALLAS | COUNTY TOTAL | HOME FURN. | 54 | \$173,238 |
| DALLAS | COUNTY TOTAL | EAT DRINK | 264 | \$865,228 |
| DALLAS | COUNTY TOTAL | SPECIALTY | 796 | \$492,915 |
| DALLAS | COUNTY TOTAL | SERVICES | 1,317 | \$2,577,850 |
| DALLAS | COUNTY TOTAL | WHOLESALE | 243 | \$548,947 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| DALLAS | COUNTY TOTAL | MISC. | 796 | \$7,098,871 |
| DALLAS | COUNTY TOTAL | * TOTAL * | 4,072 | \$14,368,408 |
| DAVIS | BLOOMFIELD* | UTIL/TRANS | 20 | \$424,059 |
| DAVIS | BLOOMFIELD* | BLDG. MTL. | 29 | \$138,813 |
| DAVIS | BLOOMFIELD* | GEN. MDSE. | 25 | \$193,356 |
| DAVIS | BLOOMFIELD* | FOOD | 0 | \$0 |
| DAVIS | BLOOMFIELD* | MOTOR VEH. | 63 | \$158,165 |
| DAVIS | BLOOMFIELD* | APPAREL | 0 | \$0 |
| DAVIS | BLOOMFIELD* | HOME FURN. | 24 | \$39,700 |
| DAVIS | BLOOMFIELD* | EAT DRINK | 41 | \$103,208 |
| DAVIS | BLOOMFIELD* | SPECIALTY | 207 | \$93,221 |
| DAVIS | BLOOMFIELD* | SERVICES | 271 | \$190,263 |
| DAVIS | BLOOMFIELD* | WHOLESALE | 64 | \$243,942 |
| DAVIS | BLOOMFIELD* | MISC. | 180 | \$227,810 |
| DAVIS | BLOOMFIELD* | * TOTAL * | 924 | \$1,812,537 |
| DAVIS | OTHER | UTIL/TRANS | 0 | \$0 |
| DAVIS | OTHER | BLDG. MTL. | 0 | \$0 |
| DAVIS | OTHER | GEN. MDSE. | 0 | \$0 |
| DAVIS | OTHER | FOOD | 0 | \$0 |
| DAVIS | OTHER | MOTOR VEH. | 25 | \$33,715 |
| DAVIS | OTHER | APPAREL | 0 | \$0 |
| DAVIS | OTHER | HOME FURN. | 0 | \$0 |
| DAVIS | OTHER | EAT DRINK | 20 | \$14,383 |
| DAVIS | OTHER | SPECIALTY | 61 | \$10,905 |
| DAVIS | OTHER | SERVICES | 106 | \$44,353 |
| DAVIS | OTHER | WHOLESALE | 23 | \$8,462 |
| DAVIS | OTHER | MISC. | 73 | \$74,790 |
| DAVIS | OTHER | * TOTAL * | 308 | \$186,608 |
| DAVIS | COUNTY TOTAL | UTIL/TRANS | 20 | \$424,059 |
| DAVIS | COUNTY TOTAL | BLDG. MTL. | 29 | \$138,813 |
| DAVIS | COUNTY TOTAL | GEN. MDSE. | 25 | \$193,356 |
| DAVIS | COUNTY TOTAL | FOOD | 0 | \$0 |
| DAVIS | COUNTY TOTAL | MOTOR VEH. | 88 | \$191,880 |
| DAVIS | COUNTY TOTAL | APPAREL | 0 | \$0 |
| DAVIS | COUNTY TOTAL | HOME FURN. | 24 | \$39,700 |
| DAVIS | COUNTY TOTAL | EAT DRINK | 61 | \$117,591 |
| DAVIS | COUNTY TOTAL | SPECIALTY | 268 | \$104,126 |
| DAVIS | COUNTY TOTAL | SERVICES | 377 | \$234,616 |
| DAVIS | COUNTY TOTAL | WHOLESALE | 87 | \$252,404 |
| DAVIS | COUNTY TOTAL | MISC. | 253 | \$302,600 |
| DAVIS | COUNTY TOTAL | * TOTAL * | 1,232 | \$1,999,145 |
| DECATUR | LAMONI | UTIL/TRANS | 0 | \$0 |
| DECATUR | LAMONI | BLDG. MTL. | 0 | \$0 |
| DECATUR | LAMONI | GEN. MDSE. | 21 | \$152,122 |
| DECATUR | LAMONI | FOOD | 0 | \$0 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| DECATUR | LAMONI | MOTOR VEH. | 0 | \$0 |
| DECATUR | LAMONI | APPAREL | 0 | \$0 |
| DECATUR | LAMONI | HOME FURN. | 0 | \$0 |
| DECATUR | LAMONI | EAT DRINK | 36 | \$67,438 |
| DECATUR | LAMONI | SPECIALTY | 55 | \$41,732 |
| DECATUR | LAMONI | SERVICES | 75 | \$50,874 |
| DECATUR | LAMONI | WHOLESALE | 0 | \$0 |
| DECATUR | LAMONI | MISC. | 96 | \$228,618 |
| DECATUR | LAMONI | * TOTAL * | 283 | \$540,784 |
| DECATUR | OTHER | UTIL/TRANS | 54 | \$108,459 |
| DECATUR | OTHER | BLDG. MTL. | 0 | \$0 |
| DECATUR | OTHER | GEN. MDSE. | 21 | \$171,295 |
| DECATUR | OTHER | FOOD | 0 | \$0 |
| DECATUR | OTHER | MOTOR VEH. | 34 | \$41,476 |
| DECATUR | OTHER | APPAREL | 0 | \$0 |
| DECATUR | OTHER | HOME FURN. | 0 | \$0 |
| DECATUR | OTHER | EAT DRINK | 51 | \$69,589 |
| DECATUR | OTHER | SPECIALTY | 156 | \$50,111 |
| DECATUR | OTHER | SERVICES | 222 | \$108,004 |
| DECATUR | OTHER | WHOLESALE | 46 | \$102,718 |
| DECATUR | OTHER | MISC. | 156 | \$263,154 |
| DECATUR | OTHER | * TOTAL * | 740 | \$914,806 |
| DECATUR | COUNTY TOTAL | UTIL/TRANS | 54 | \$108,459 |
| DECATUR | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| DECATUR | COUNTY TOTAL | GEN. MDSE. | 42 | \$323,417 |
| DECATUR | COUNTY TOTAL | FOOD | 0 | \$0 |
| DECATUR | COUNTY TOTAL | MOTOR VEH. | 34 | \$41,476 |
| DECATUR | COUNTY TOTAL | APPAREL | 0 | \$0 |
| DECATUR | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| DECATUR | COUNTY TOTAL | EAT DRINK | 87 | \$137,027 |
| DECATUR | COUNTY TOTAL | SPECIALTY | 211 | \$91,843 |
| DECATUR | COUNTY TOTAL | SERVICES | 297 | \$158,878 |
| DECATUR | COUNTY TOTAL | WHOLESALE | 46 | \$102,718 |
| DECATUR | COUNTY TOTAL | MISC. | 252 | \$491,772 |
| DECATUR | COUNTY TOTAL | * TOTAL * | 1,023 | \$1,455,590 |
| DELAWARE | MANCHESTER* | UTIL/TRANS | 43 | \$573,770 |
| DELAWARE | MANCHESTER* | BLDG. MTL. | 25 | \$323,863 |
| DELAWARE | MANCHESTER* | GEN. MDSE. | 26 | \$810,139 |
| DELAWARE | MANCHESTER* | FOOD | 0 | \$0 |
| DELAWARE | MANCHESTER* | MOTOR VEH. | 63 | \$210,559 |
| DELAWARE | MANCHESTER* | APPAREL | 29 | \$93,753 |
| DELAWARE | MANCHESTER* | HOME FURN. | 35 | \$82,369 |
| DELAWARE | MANCHESTER* | EAT DRINK | 71 | \$246,534 |
| DELAWARE | MANCHESTER* | SPECIALTY | 207 | \$217,340 |
| DELAWARE | MANCHESTER* | SERVICES | 429 | \$395,457 |
| DELAWARE | MANCHESTER* | WHOLESALE | 84 | \$321,939 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|-----------------|------------|----------|--------------|
| DELAWARE | MANCHESTER* | MISC. | 157 | \$226,141 |
| DELAWARE | MANCHESTER* | * TOTAL * | 1,169 | \$3,501,864 |
| DELAWARE | OTHER | UTIL/TRANS | 72 | \$84,702 |
| DELAWARE | OTHER | BLDG. MTL. | 43 | \$236,164 |
| DELAWARE | OTHER | GEN. MDSE. | 34 | \$101,194 |
| DELAWARE | OTHER | FOOD | 22 | \$30,754 |
| DELAWARE | OTHER | MOTOR VEH. | 54 | \$77,766 |
| DELAWARE | OTHER | APPAREL | 0 | \$0 |
| DELAWARE | OTHER | HOME FURN. | 0 | \$0 |
| DELAWARE | OTHER | EAT DRINK | 81 | \$120,407 |
| DELAWARE | OTHER | SPECIALTY | 222 | \$209,601 |
| DELAWARE | OTHER | SERVICES | 420 | \$222,944 |
| DELAWARE | OTHER | WHOLESALE | 131 | \$82,962 |
| DELAWARE | OTHER | MISC. | 178 | \$388,020 |
| DELAWARE | OTHER | * TOTAL * | 1,257 | \$1,554,514 |
| DELAWARE | COUNTY TOTAL | UTIL/TRANS | 115 | \$658,472 |
| DELAWARE | COUNTY TOTAL | BLDG. MTL. | 68 | \$560,027 |
| DELAWARE | COUNTY TOTAL | GEN. MDSE. | 60 | \$911,333 |
| DELAWARE | COUNTY TOTAL | FOOD | 22 | \$30,754 |
| DELAWARE | COUNTY TOTAL | MOTOR VEH. | 117 | \$288,325 |
| DELAWARE | COUNTY TOTAL | APPAREL | 29 | \$93,753 |
| DELAWARE | COUNTY TOTAL | HOME FURN. | 35 | \$82,369 |
| DELAWARE | COUNTY TOTAL | EAT DRINK | 152 | \$366,941 |
| DELAWARE | COUNTY TOTAL | SPECIALTY | 429 | \$426,941 |
| DELAWARE | COUNTY TOTAL | SERVICES | 849 | \$618,401 |
| DELAWARE | COUNTY TOTAL | WHOLESALE | 215 | \$404,901 |
| DELAWARE | COUNTY TOTAL | MISC. | 335 | \$614,161 |
| DELAWARE | COUNTY TOTAL | * TOTAL * | 2,426 | \$5,056,378 |
| DES MOINES | BURLINGTON* | UTIL/TRANS | 80 | \$567,435 |
| DES MOINES | BURLINGTON* | BLDG. MTL. | 36 | \$2,604,493 |
| DES MOINES | BURLINGTON* | GEN. MDSE. | 78 | \$1,453,486 |
| DES MOINES | BURLINGTON* | FOOD | 61 | \$670,621 |
| DES MOINES | BURLINGTON* | MOTOR VEH. | 166 | \$896,226 |
| DES MOINES | BURLINGTON* | APPAREL | 59 | \$165,571 |
| DES MOINES | BURLINGTON* | HOME FURN. | 108 | \$368,681 |
| DES MOINES | BURLINGTON* | EAT DRINK | 324 | \$1,849,120 |
| DES MOINES | BURLINGTON* | SPECIALTY | 663 | \$983,467 |
| DES MOINES | BURLINGTON* | SERVICES | 1,035 | \$1,676,060 |
| DES MOINES | BURLINGTON* | WHOLESALE | 162 | \$837,125 |
| DES MOINES | BURLINGTON* | MISC. | 398 | \$633,345 |
| DES MOINES | BURLINGTON* | * TOTAL * | 3,170 | \$12,705,630 |
| DES MOINES | WEST BURLINGTON | UTIL/TRANS | 23 | \$54,268 |
| DES MOINES | WEST BURLINGTON | BLDG. MTL. | 30 | \$280,226 |
| DES MOINES | WEST BURLINGTON | GEN. MDSE. | 38 | \$4,388,996 |
| DES MOINES | WEST BURLINGTON | FOOD | 0 | \$0 |
| DES MOINES | WEST BURLINGTON | MOTOR VEH. | 32 | \$377,634 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|-----------------|------------|----------|--------------|
| DES MOINES | WEST BURLINGTON | APPAREL | 43 | \$215,749 |
| DES MOINES | WEST BURLINGTON | HOME FURN. | 46 | \$397,762 |
| DES MOINES | WEST BURLINGTON | EAT DRINK | 49 | \$155,696 |
| DES MOINES | WEST BURLINGTON | SPECIALTY | 170 | \$763,197 |
| DES MOINES | WEST BURLINGTON | SERVICES | 195 | \$480,303 |
| DES MOINES | WEST BURLINGTON | WHOLESALE | 44 | \$457,585 |
| DES MOINES | WEST BURLINGTON | MISC. | 105 | \$517,355 |
| DES MOINES | WEST BURLINGTON | * TOTAL * | 775 | \$8,088,771 |
| DES MOINES | OTHER | UTIL/TRANS | 50 | \$172,945 |
| DES MOINES | OTHER | BLDG. MTL. | 0 | \$0 |
| DES MOINES | OTHER | GEN. MDSE. | 0 | \$0 |
| DES MOINES | OTHER | FOOD | 0 | \$0 |
| DES MOINES | OTHER | MOTOR VEH. | 36 | \$143,108 |
| DES MOINES | OTHER | APPAREL | 0 | \$0 |
| DES MOINES | OTHER | HOME FURN. | 0 | \$0 |
| DES MOINES | OTHER | EAT DRINK | 28 | \$22,434 |
| DES MOINES | OTHER | SPECIALTY | 175 | \$57,512 |
| DES MOINES | OTHER | SERVICES | 246 | \$111,975 |
| DES MOINES | OTHER | WHOLESALE | 88 | \$376,336 |
| DES MOINES | OTHER | MISC. | 226 | \$355,213 |
| DES MOINES | OTHER | * TOTAL * | 849 | \$1,239,523 |
| DES MOINES | COUNTY TOTAL | UTIL/TRANS | 153 | \$794,648 |
| DES MOINES | COUNTY TOTAL | BLDG. MTL. | 66 | \$2,884,719 |
| DES MOINES | COUNTY TOTAL | GEN. MDSE. | 116 | \$5,842,482 |
| DES MOINES | COUNTY TOTAL | FOOD | 61 | \$670,621 |
| DES MOINES | COUNTY TOTAL | MOTOR VEH. | 234 | \$1,416,968 |
| DES MOINES | COUNTY TOTAL | APPAREL | 102 | \$381,320 |
| DES MOINES | COUNTY TOTAL | HOME FURN. | 154 | \$766,443 |
| DES MOINES | COUNTY TOTAL | EAT DRINK | 401 | \$2,027,250 |
| DES MOINES | COUNTY TOTAL | SPECIALTY | 1,008 | \$1,804,176 |
| DES MOINES | COUNTY TOTAL | SERVICES | 1,476 | \$2,268,338 |
| DES MOINES | COUNTY TOTAL | WHOLESALE | 294 | \$1,671,046 |
| DES MOINES | COUNTY TOTAL | MISC. | 729 | \$1,505,913 |
| DES MOINES | COUNTY TOTAL | * TOTAL * | 4,794 | \$22,033,924 |
| DICKINSON | SPIRIT LAKE* | UTIL/TRANS | 33 | \$744,904 |
| DICKINSON | SPIRIT LAKE* | BLDG. MTL. | 33 | \$360,491 |
| DICKINSON | SPIRIT LAKE* | GEN. MDSE. | 27 | \$1,861,186 |
| DICKINSON | SPIRIT LAKE* | FOOD | 33 | \$188,790 |
| DICKINSON | SPIRIT LAKE* | MOTOR VEH. | 59 | \$675,544 |
| DICKINSON | SPIRIT LAKE* | APPAREL | 0 | \$0 |
| DICKINSON | SPIRIT LAKE* | HOME FURN. | 48 | \$177,718 |
| DICKINSON | SPIRIT LAKE* | EAT DRINK | 94 | \$432,694 |
| DICKINSON | SPIRIT LAKE* | SPECIALTY | 375 | \$531,514 |
| DICKINSON | SPIRIT LAKE* | SERVICES | 493 | \$530,716 |
| DICKINSON | SPIRIT LAKE* | WHOLESALE | 64 | \$101,694 |
| DICKINSON | SPIRIT LAKE* | MISC. | 274 | \$438,772 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| DICKINSON | SPIRIT LAKE* | * TOTAL * | 1,533 | \$6,044,023 |
| DICKINSON | OTHER | UTIL/TRANS | 175 | \$667,522 |
| DICKINSON | OTHER | BLDG. MTL. | 37 | \$70,086 |
| DICKINSON | OTHER | GEN. MDSE. | 24 | \$180,363 |
| DICKINSON | OTHER | FOOD | 0 | \$0 |
| DICKINSON | OTHER | MOTOR VEH. | 75 | \$928,190 |
| DICKINSON | OTHER | APPAREL | 60 | \$100,328 |
| DICKINSON | OTHER | HOME FURN. | 25 | \$44,474 |
| DICKINSON | OTHER | EAT DRINK | 224 | \$956,154 |
| DICKINSON | OTHER | SPECIALTY | 421 | \$317,450 |
| DICKINSON | OTHER | SERVICES | 543 | \$957,066 |
| DICKINSON | OTHER | WHOLESALE | 88 | \$153,185 |
| DICKINSON | OTHER | MISC. | 316 | \$541,599 |
| DICKINSON | OTHER | * TOTAL * | 1,988 | \$4,916,417 |
| DICKINSON | COUNTY TOTAL | UTIL/TRANS | 208 | \$1,412,426 |
| DICKINSON | COUNTY TOTAL | BLDG. MTL. | 70 | \$430,577 |
| DICKINSON | COUNTY TOTAL | GEN. MDSE. | 51 | \$2,041,549 |
| DICKINSON | COUNTY TOTAL | FOOD | 33 | \$188,790 |
| DICKINSON | COUNTY TOTAL | MOTOR VEH. | 134 | \$1,603,734 |
| DICKINSON | COUNTY TOTAL | APPAREL | 60 | \$100,328 |
| DICKINSON | COUNTY TOTAL | HOME FURN. | 73 | \$222,192 |
| DICKINSON | COUNTY TOTAL | EAT DRINK | 318 | \$1,388,848 |
| DICKINSON | COUNTY TOTAL | SPECIALTY | 796 | \$848,964 |
| DICKINSON | COUNTY TOTAL | SERVICES | 1,036 | \$1,487,782 |
| DICKINSON | COUNTY TOTAL | WHOLESALE | 152 | \$254,879 |
| DICKINSON | COUNTY TOTAL | MISC. | 590 | \$980,371 |
| DICKINSON | COUNTY TOTAL | * TOTAL * | 3,521 | \$10,960,440 |
| DUBUQUE | DUBUQUE* | UTIL/TRANS | 200 | \$4,238,332 |
| DUBUQUE | DUBUQUE* | BLDG. MTL. | 170 | \$4,771,744 |
| DUBUQUE | DUBUQUE* | GEN. MDSE. | 144 | \$8,666,586 |
| DUBUQUE | DUBUQUE* | FOOD | 150 | \$1,735,236 |
| DUBUQUE | DUBUQUE* | MOTOR VEH. | 273 | \$2,371,469 |
| DUBUQUE | DUBUQUE* | APPAREL | 222 | \$1,213,566 |
| DUBUQUE | DUBUQUE* | HOME FURN. | 293 | \$1,466,517 |
| DUBUQUE | DUBUQUE* | EAT DRINK | 748 | \$3,581,772 |
| DUBUQUE | DUBUQUE* | SPECIALTY | 1,462 | \$3,058,608 |
| DUBUQUE | DUBUQUE* | SERVICES | 2,450 | \$5,107,051 |
| DUBUQUE | DUBUQUE* | WHOLESALE | 502 | \$3,105,467 |
| DUBUQUE | DUBUQUE* | MISC. | 809 | \$1,519,604 |
| DUBUQUE | DUBUQUE* | * TOTAL * | 7,423 | \$40,835,952 |
| DUBUQUE | DYERSVILLE | UTIL/TRANS | 30 | \$390,336 |
| DUBUQUE | DYERSVILLE | BLDG. MTL. | 0 | \$0 |
| DUBUQUE | DYERSVILLE | GEN. MDSE. | 37 | \$476,256 |
| DUBUQUE | DYERSVILLE | FOOD | 20 | \$158,735 |
| DUBUQUE | DYERSVILLE | MOTOR VEH. | 0 | \$0 |
| DUBUQUE | DYERSVILLE | APPAREL | 0 | \$0 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| DUBUQUE | DYERSVILLE | HOME FURN. | 27 | \$133,631 |
| DUBUQUE | DYERSVILLE | EAT DRINK | 70 | \$333,127 |
| DUBUQUE | DYERSVILLE | SPECIALTY | 171 | \$662,534 |
| DUBUQUE | DYERSVILLE | SERVICES | 281 | \$393,987 |
| DUBUQUE | DYERSVILLE | WHOLESALE | 53 | \$197,550 |
| DUBUQUE | DYERSVILLE | MISC. | 146 | \$632,960 |
| DUBUQUE | DYERSVILLE | * TOTAL * | 835 | \$3,379,116 |
| DUBUQUE | OTHER | UTIL/TRANS | 122 | \$253,658 |
| DUBUQUE | OTHER | BLDG. MTL. | 50 | \$566,239 |
| DUBUQUE | OTHER | GEN. MDSE. | 36 | \$124,920 |
| DUBUQUE | OTHER | FOOD | 40 | \$51,863 |
| DUBUQUE | OTHER | MOTOR VEH. | 85 | \$444,786 |
| DUBUQUE | OTHER | APPAREL | 0 | \$0 |
| DUBUQUE | OTHER | HOME FURN. | 57 | \$77,557 |
| DUBUQUE | OTHER | EAT DRINK | 164 | \$264,320 |
| DUBUQUE | OTHER | SPECIALTY | 267 | \$182,422 |
| DUBUQUE | OTHER | SERVICES | 600 | \$481,756 |
| DUBUQUE | OTHER | WHOLESALE | 227 | \$481,841 |
| DUBUQUE | OTHER | MISC. | 401 | \$352,792 |
| DUBUQUE | OTHER | * TOTAL * | 2,049 | \$3,282,154 |
| DUBUQUE | COUNTY TOTAL | UTIL/TRANS | 352 | \$4,882,326 |
| DUBUQUE | COUNTY TOTAL | BLDG. MTL. | 220 | \$5,337,983 |
| DUBUQUE | COUNTY TOTAL | GEN. MDSE. | 217 | \$9,267,762 |
| DUBUQUE | COUNTY TOTAL | FOOD | 210 | \$1,945,834 |
| DUBUQUE | COUNTY TOTAL | MOTOR VEH. | 358 | \$2,816,255 |
| DUBUQUE | COUNTY TOTAL | APPAREL | 222 | \$1,213,566 |
| DUBUQUE | COUNTY TOTAL | HOME FURN. | 377 | \$1,677,705 |
| DUBUQUE | COUNTY TOTAL | EAT DRINK | 982 | \$4,179,219 |
| DUBUQUE | COUNTY TOTAL | SPECIALTY | 1,900 | \$3,903,564 |
| DUBUQUE | COUNTY TOTAL | SERVICES | 3,331 | \$5,982,794 |
| DUBUQUE | COUNTY TOTAL | WHOLESALE | 782 | \$3,784,858 |
| DUBUQUE | COUNTY TOTAL | MISC. | 1,356 | \$2,505,356 |
| DUBUQUE | COUNTY TOTAL | * TOTAL * | 10,307 | \$47,497,222 |
| EMMET | ESTHERVILLE* | UTIL/TRANS | 45 | \$1,405,003 |
| EMMET | ESTHERVILLE* | BLDG. MTL. | 21 | \$167,996 |
| EMMET | ESTHERVILLE* | GEN. MDSE. | 39 | \$403,825 |
| EMMET | ESTHERVILLE* | FOOD | 0 | \$0 |
| EMMET | ESTHERVILLE* | MOTOR VEH. | 53 | \$257,412 |
| EMMET | ESTHERVILLE* | APPAREL | 21 | \$98,756 |
| EMMET | ESTHERVILLE* | HOME FURN. | 35 | \$110,737 |
| EMMET | ESTHERVILLE* | EAT DRINK | 64 | \$269,057 |
| EMMET | ESTHERVILLE* | SPECIALTY | 242 | \$275,809 |
| EMMET | ESTHERVILLE* | SERVICES | 300 | \$312,382 |
| EMMET | ESTHERVILLE* | WHOLESALE | 63 | \$153,125 |
| EMMET | ESTHERVILLE* | MISC. | 170 | \$430,485 |
| EMMET | ESTHERVILLE* | * TOTAL * | 1,053 | \$3,884,587 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| EMMET | OTHER | UTIL/TRANS | 40 | \$166,748 |
| EMMET | OTHER | BLDG. MTL. | 20 | \$41,703 |
| EMMET | OTHER | GEN. MDSE. | 0 | \$0 |
| EMMET | OTHER | FOOD | 0 | \$0 |
| EMMET | OTHER | MOTOR VEH. | 34 | \$13,103 |
| EMMET | OTHER | APPAREL | 0 | \$0 |
| EMMET | OTHER | HOME FURN. | 0 | \$0 |
| EMMET | OTHER | EAT DRINK | 39 | \$39,664 |
| EMMET | OTHER | SPECIALTY | 88 | \$22,468 |
| EMMET | OTHER | SERVICES | 142 | \$59,763 |
| EMMET | OTHER | WHOLESALE | 56 | \$46,249 |
| EMMET | OTHER | MISC. | 126 | \$127,924 |
| EMMET | OTHER | * TOTAL * | 545 | \$517,622 |
| EMMET | COUNTY TOTAL | UTIL/TRANS | 85 | \$1,571,751 |
| EMMET | COUNTY TOTAL | BLDG. MTL. | 41 | \$209,699 |
| EMMET | COUNTY TOTAL | GEN. MDSE. | 39 | \$403,825 |
| EMMET | COUNTY TOTAL | FOOD | 0 | \$0 |
| EMMET | COUNTY TOTAL | MOTOR VEH. | 87 | \$270,515 |
| EMMET | COUNTY TOTAL | APPAREL | 21 | \$98,756 |
| EMMET | COUNTY TOTAL | HOME FURN. | 35 | \$110,737 |
| EMMET | COUNTY TOTAL | EAT DRINK | 103 | \$308,721 |
| EMMET | COUNTY TOTAL | SPECIALTY | 330 | \$298,277 |
| EMMET | COUNTY TOTAL | SERVICES | 442 | \$372,145 |
| EMMET | COUNTY TOTAL | WHOLESALE | 119 | \$199,374 |
| EMMET | COUNTY TOTAL | MISC. | 296 | \$558,409 |
| EMMET | COUNTY TOTAL | * TOTAL * | 1,598 | \$4,402,209 |
| | | | | |
| FAYETTE | OELWEIN | UTIL/TRANS | 0 | \$0 |
| FAYETTE | OELWEIN | BLDG. MTL. | 20 | \$119,525 |
| FAYETTE | OELWEIN | GEN. MDSE. | 0 | \$0 |
| FAYETTE | OELWEIN | FOOD | 0 | \$0 |
| FAYETTE | OELWEIN | MOTOR VEH. | 58 | \$194,390 |
| FAYETTE | OELWEIN | APPAREL | 22 | \$31,445 |
| FAYETTE | OELWEIN | HOME FURN. | 34 | \$77,223 |
| FAYETTE | OELWEIN | EAT DRINK | 89 | \$323,027 |
| FAYETTE | OELWEIN | SPECIALTY | 189 | \$163,194 |
| FAYETTE | OELWEIN | SERVICES | 330 | \$587,393 |
| FAYETTE | OELWEIN | WHOLESALE | 50 | \$330,550 |
| FAYETTE | OELWEIN | MISC. | 178 | \$980,909 |
| FAYETTE | OELWEIN | * TOTAL * | 970 | \$2,807,656 |
| FAYETTE | WEST UNION* | UTIL/TRANS | 24 | \$283,755 |
| FAYETTE | WEST UNION* | BLDG. MTL. | 24 | \$206,601 |
| FAYETTE | WEST UNION* | GEN. MDSE. | 0 | \$0 |
| FAYETTE | WEST UNION* | FOOD | 0 | \$0 |
| FAYETTE | WEST UNION* | MOTOR VEH. | 44 | \$138,836 |
| FAYETTE | WEST UNION* | APPAREL | 0 | \$0 |
| FAYETTE | WEST UNION* | HOME FURN. | 32 | \$99,148 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|---------------|------------|----------|--------------|
| FAYETTE | WEST UNION* | EAT DRINK | 63 | \$148,696 |
| FAYETTE | WEST UNION* | SPECIALTY | 126 | \$67,173 |
| FAYETTE | WEST UNION* | SERVICES | 180 | \$172,682 |
| FAYETTE | WEST UNION* | WHOLESALE | 50 | \$141,688 |
| FAYETTE | WEST UNION* | MISC. | 120 | \$455,513 |
| FAYETTE | WEST UNION* | * TOTAL * | 663 | \$1,714,092 |
| FAYETTE | OTHER | UTIL/TRANS | 77 | \$54,719 |
| FAYETTE | OTHER | BLDG. MTL. | 59 | \$139,289 |
| FAYETTE | OTHER | GEN. MDSE. | 40 | \$479,182 |
| FAYETTE | OTHER | FOOD | 0 | \$0 |
| FAYETTE | OTHER | MOTOR VEH. | 55 | \$181,428 |
| FAYETTE | OTHER | APPAREL | 0 | \$0 |
| FAYETTE | OTHER | HOME FURN. | 0 | \$0 |
| FAYETTE | OTHER | EAT DRINK | 96 | \$116,656 |
| FAYETTE | OTHER | SPECIALTY | 250 | \$82,377 |
| FAYETTE | OTHER | SERVICES | 487 | \$334,731 |
| FAYETTE | OTHER | WHOLESALE | 120 | \$259,105 |
| FAYETTE | OTHER | MISC. | 245 | \$170,782 |
| FAYETTE | OTHER | * TOTAL * | 1,429 | \$1,818,269 |
| FAYETTE | COUNTY TOTAL | UTIL/TRANS | 101 | \$338,474 |
| FAYETTE | COUNTY TOTAL | BLDG. MTL. | 103 | \$465,415 |
| FAYETTE | COUNTY TOTAL | GEN. MDSE. | 40 | \$479,182 |
| FAYETTE | COUNTY TOTAL | FOOD | 0 | \$0 |
| FAYETTE | COUNTY TOTAL | MOTOR VEH. | 157 | \$514,654 |
| FAYETTE | COUNTY TOTAL | APPAREL | 22 | \$31,445 |
| FAYETTE | COUNTY TOTAL | HOME FURN. | 66 | \$176,371 |
| FAYETTE | COUNTY TOTAL | EAT DRINK | 248 | \$588,379 |
| FAYETTE | COUNTY TOTAL | SPECIALTY | 565 | \$312,744 |
| FAYETTE | COUNTY TOTAL | SERVICES | 997 | \$1,094,806 |
| FAYETTE | COUNTY TOTAL | WHOLESALE | 220 | \$731,343 |
| FAYETTE | COUNTY TOTAL | MISC. | 543 | \$1,607,204 |
| FAYETTE | COUNTY TOTAL | * TOTAL * | 3,062 | \$6,340,017 |
| FLOYD | CHARLES CITY* | UTIL/TRANS | 52 | \$616,341 |
| FLOYD | CHARLES CITY* | BLDG. MTL. | 28 | \$229,408 |
| FLOYD | CHARLES CITY* | GEN. MDSE. | 31 | \$873,055 |
| FLOYD | CHARLES CITY* | FOOD | 21 | \$371,373 |
| FLOYD | CHARLES CITY* | MOTOR VEH. | 79 | \$294,768 |
| FLOYD | CHARLES CITY* | APPAREL | 29 | \$32,829 |
| FLOYD | CHARLES CITY* | HOME FURN. | 36 | \$55,067 |
| FLOYD | CHARLES CITY* | EAT DRINK | 104 | \$383,646 |
| FLOYD | CHARLES CITY* | SPECIALTY | 313 | \$261,292 |
| FLOYD | CHARLES CITY* | SERVICES | 491 | \$440,792 |
| FLOYD | CHARLES CITY* | WHOLESALE | 90 | \$348,440 |
| FLOYD | CHARLES CITY* | MISC. | 154 | \$162,162 |
| FLOYD | CHARLES CITY* | * TOTAL * | 1,428 | \$4,069,173 |
| FLOYD | OTHER | UTIL/TRANS | 56 | \$83,681 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| FLOYD | OTHER | BLDG. MTL. | 0 | \$0 |
| FLOYD | OTHER | GEN. MDSE. | 0 | \$0 |
| FLOYD | OTHER | FOOD | 0 | \$0 |
| FLOYD | OTHER | MOTOR VEH. | 38 | \$57,750 |
| FLOYD | OTHER | APPAREL | 0 | \$0 |
| FLOYD | OTHER | HOME FURN. | 0 | \$0 |
| FLOYD | OTHER | EAT DRINK | 72 | \$81,524 |
| FLOYD | OTHER | SPECIALTY | 221 | \$25,891 |
| FLOYD | OTHER | SERVICES | 294 | \$161,246 |
| FLOYD | OTHER | WHOLESALE | 80 | \$69,932 |
| FLOYD | OTHER | MISC. | 240 | \$230,920 |
| FLOYD | OTHER | * TOTAL * | 1,001 | \$710,944 |
| FLOYD | COUNTY TOTAL | UTIL/TRANS | 108 | \$700,022 |
| FLOYD | COUNTY TOTAL | BLDG. MTL. | 28 | \$229,408 |
| FLOYD | COUNTY TOTAL | GEN. MDSE. | 31 | \$873,055 |
| FLOYD | COUNTY TOTAL | FOOD | 21 | \$371,373 |
| FLOYD | COUNTY TOTAL | MOTOR VEH. | 117 | \$352,518 |
| FLOYD | COUNTY TOTAL | APPAREL | 29 | \$32,829 |
| FLOYD | COUNTY TOTAL | HOME FURN. | 36 | \$55,067 |
| FLOYD | COUNTY TOTAL | EAT DRINK | 176 | \$465,170 |
| FLOYD | COUNTY TOTAL | SPECIALTY | 534 | \$287,183 |
| FLOYD | COUNTY TOTAL | SERVICES | 785 | \$602,038 |
| FLOYD | COUNTY TOTAL | WHOLESALE | 170 | \$418,372 |
| FLOYD | COUNTY TOTAL | MISC. | 394 | \$393,082 |
| FLOYD | COUNTY TOTAL | * TOTAL * | 2,429 | \$4,780,117 |
| | | | | |
| FRANKLIN | HAMPTON* | UTIL/TRANS | 36 | \$508,166 |
| FRANKLIN | HAMPTON* | BLDG. MTL. | 0 | \$0 |
| FRANKLIN | HAMPTON* | GEN. MDSE. | 24 | \$220,508 |
| FRANKLIN | HAMPTON* | FOOD | 0 | \$0 |
| FRANKLIN | HAMPTON* | MOTOR VEH. | 40 | \$94,129 |
| FRANKLIN | HAMPTON* | APPAREL | 0 | \$0 |
| FRANKLIN | HAMPTON* | HOME FURN. | 0 | \$0 |
| FRANKLIN | HAMPTON* | EAT DRINK | 43 | \$142,538 |
| FRANKLIN | HAMPTON* | SPECIALTY | 178 | \$120,551 |
| FRANKLIN | HAMPTON* | SERVICES | 276 | \$263,111 |
| FRANKLIN | HAMPTON* | WHOLESALE | 66 | \$254,208 |
| FRANKLIN | HAMPTON* | MISC. | 206 | \$419,098 |
| FRANKLIN | HAMPTON* | * TOTAL * | 869 | \$2,022,309 |
| FRANKLIN | OTHER | UTIL/TRANS | 68 | \$143,073 |
| FRANKLIN | OTHER | BLDG. MTL. | 23 | \$12,926 |
| FRANKLIN | OTHER | GEN. MDSE. | 0 | \$0 |
| FRANKLIN | OTHER | FOOD | 24 | \$16,528 |
| FRANKLIN | OTHER | MOTOR VEH. | 32 | \$62,897 |
| FRANKLIN | OTHER | APPAREL | 0 | \$0 |
| FRANKLIN | OTHER | HOME FURN. | 0 | \$0 |
| FRANKLIN | OTHER | EAT DRINK | 40 | \$43,689 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| FRANKLIN | OTHER | SPECIALTY | 140 | \$49,384 |
| FRANKLIN | OTHER | SERVICES | 182 | \$103,774 |
| FRANKLIN | OTHER | WHOLESALE | 98 | \$98,608 |
| FRANKLIN | OTHER | MISC. | 166 | \$215,460 |
| FRANKLIN | OTHER | * TOTAL * | 773 | \$746,339 |
| FRANKLIN | COUNTY TOTAL | UTIL/TRANS | 104 | \$651,239 |
| FRANKLIN | COUNTY TOTAL | BLDG. MTL. | 23 | \$12,926 |
| FRANKLIN | COUNTY TOTAL | GEN. MDSE. | 24 | \$220,508 |
| FRANKLIN | COUNTY TOTAL | FOOD | 24 | \$16,528 |
| FRANKLIN | COUNTY TOTAL | MOTOR VEH. | 72 | \$157,026 |
| FRANKLIN | COUNTY TOTAL | APPAREL | 0 | \$0 |
| FRANKLIN | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| FRANKLIN | COUNTY TOTAL | EAT DRINK | 83 | \$186,227 |
| FRANKLIN | COUNTY TOTAL | SPECIALTY | 318 | \$169,935 |
| FRANKLIN | COUNTY TOTAL | SERVICES | 458 | \$366,885 |
| FRANKLIN | COUNTY TOTAL | WHOLESALE | 164 | \$352,816 |
| FRANKLIN | COUNTY TOTAL | MISC. | 372 | \$634,558 |
| FRANKLIN | COUNTY TOTAL | * TOTAL * | 1,642 | \$2,768,648 |
| | | | | |
| FREMONT | COUNTY TOTAL | UTIL/TRANS | 83 | \$449,080 |
| FREMONT | COUNTY TOTAL | BLDG. MTL. | 36 | \$92,976 |
| FREMONT | COUNTY TOTAL | GEN. MDSE. | 22 | \$964,403 |
| FREMONT | COUNTY TOTAL | FOOD | 22 | \$151,394 |
| FREMONT | COUNTY TOTAL | MOTOR VEH. | 61 | \$170,076 |
| FREMONT | COUNTY TOTAL | APPAREL | 0 | \$0 |
| FREMONT | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| FREMONT | COUNTY TOTAL | EAT DRINK | 83 | \$184,216 |
| FREMONT | COUNTY TOTAL | SPECIALTY | 160 | \$108,638 |
| FREMONT | COUNTY TOTAL | SERVICES | 324 | \$212,533 |
| FREMONT | COUNTY TOTAL | WHOLESALE | 82 | \$65,514 |
| FREMONT | COUNTY TOTAL | MISC. | 166 | \$174,179 |
| FREMONT | COUNTY TOTAL | * TOTAL * | 1,039 | \$2,573,009 |
| | | | | |
| GREENE | JEFFERSON* | UTIL/TRANS | 28 | \$972,714 |
| GREENE | JEFFERSON* | BLDG. MTL. | 23 | \$159,704 |
| GREENE | JEFFERSON* | GEN. MDSE. | 27 | \$256,094 |
| GREENE | JEFFERSON* | FOOD | 0 | \$0 |
| GREENE | JEFFERSON* | MOTOR VEH. | 29 | \$117,140 |
| GREENE | JEFFERSON* | APPAREL | 0 | \$0 |
| GREENE | JEFFERSON* | HOME FURN. | 24 | \$34,360 |
| GREENE | JEFFERSON* | EAT DRINK | 67 | \$158,138 |
| GREENE | JEFFERSON* | SPECIALTY | 143 | \$152,012 |
| GREENE | JEFFERSON* | SERVICES | 278 | \$201,417 |
| GREENE | JEFFERSON* | WHOLESALE | 53 | \$167,054 |
| GREENE | JEFFERSON* | MISC. | 124 | \$163,093 |
| GREENE | JEFFERSON* | * TOTAL * | 796 | \$2,381,726 |
| GREENE | OTHER | UTIL/TRANS | 49 | \$70,540 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|----------------|------------|----------|--------------|
| GREENE | OTHER | BLDG. MTL. | 0 | \$0 |
| GREENE | OTHER | GEN. MDSE. | 0 | \$0 |
| GREENE | OTHER | FOOD | 0 | \$0 |
| GREENE | OTHER | MOTOR VEH. | 20 | \$18,488 |
| GREENE | OTHER | APPAREL | 0 | \$0 |
| GREENE | OTHER | HOME FURN. | 0 | \$0 |
| GREENE | OTHER | EAT DRINK | 20 | \$14,738 |
| GREENE | OTHER | SPECIALTY | 95 | \$27,521 |
| GREENE | OTHER | SERVICES | 211 | \$95,996 |
| GREENE | OTHER | WHOLESALE | 84 | \$226,505 |
| GREENE | OTHER | MISC. | 108 | \$194,402 |
| GREENE | OTHER | * TOTAL * | 587 | \$648,190 |
| GREENE | COUNTY TOTAL | UTIL/TRANS | 77 | \$1,043,254 |
| GREENE | COUNTY TOTAL | BLDG. MTL. | 23 | \$159,704 |
| GREENE | COUNTY TOTAL | GEN. MDSE. | 27 | \$256,094 |
| GREENE | COUNTY TOTAL | FOOD | 0 | \$0 |
| GREENE | COUNTY TOTAL | MOTOR VEH. | 49 | \$135,628 |
| GREENE | COUNTY TOTAL | APPAREL | 0 | \$0 |
| GREENE | COUNTY TOTAL | HOME FURN. | 24 | \$34,360 |
| GREENE | COUNTY TOTAL | EAT DRINK | 87 | \$172,876 |
| GREENE | COUNTY TOTAL | SPECIALTY | 238 | \$179,533 |
| GREENE | COUNTY TOTAL | SERVICES | 489 | \$297,413 |
| GREENE | COUNTY TOTAL | WHOLESALE | 137 | \$393,559 |
| GREENE | COUNTY TOTAL | MISC. | 232 | \$357,495 |
| GREENE | COUNTY TOTAL | * TOTAL * | 1,383 | \$3,029,916 |
| | | | | |
| GRUNDY | GRUNDY CENTER* | UTIL/TRANS | 28 | \$447,993 |
| GRUNDY | GRUNDY CENTER* | BLDG. MTL. | 0 | \$0 |
| GRUNDY | GRUNDY CENTER* | GEN. MDSE. | 0 | \$0 |
| GRUNDY | GRUNDY CENTER* | FOOD | 0 | \$0 |
| GRUNDY | GRUNDY CENTER* | MOTOR VEH. | 46 | \$104,669 |
| GRUNDY | GRUNDY CENTER* | APPAREL | 0 | \$0 |
| GRUNDY | GRUNDY CENTER* | HOME FURN. | 23 | \$111,247 |
| GRUNDY | GRUNDY CENTER* | EAT DRINK | 33 | \$74,158 |
| GRUNDY | GRUNDY CENTER* | SPECIALTY | 99 | \$76,523 |
| GRUNDY | GRUNDY CENTER* | SERVICES | 151 | \$119,826 |
| GRUNDY | GRUNDY CENTER* | WHOLESALE | 33 | \$143,868 |
| GRUNDY | GRUNDY CENTER* | MISC. | 96 | \$254,800 |
| GRUNDY | GRUNDY CENTER* | * TOTAL * | 509 | \$1,333,084 |
| GRUNDY | OTHER | UTIL/TRANS | 80 | \$206,505 |
| GRUNDY | OTHER | BLDG. MTL. | 28 | \$314,303 |
| GRUNDY | OTHER | GEN. MDSE. | 29 | \$125,147 |
| GRUNDY | OTHER | FOOD | 21 | \$51,317 |
| GRUNDY | OTHER | MOTOR VEH. | 56 | \$81,966 |
| GRUNDY | OTHER | APPAREL | 0 | \$0 |
| GRUNDY | OTHER | HOME FURN. | 0 | \$0 |
| GRUNDY | OTHER | EAT DRINK | 64 | \$106,999 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|---------------|------------|----------|--------------|
| GRUNDY | OTHER | SPECIALTY | 216 | \$53,050 |
| GRUNDY | OTHER | SERVICES | 368 | \$255,159 |
| GRUNDY | OTHER | WHOLESALE | 85 | \$174,558 |
| GRUNDY | OTHER | MISC. | 195 | \$151,525 |
| GRUNDY | OTHER | * TOTAL * | 1,142 | \$1,520,529 |
| GRUNDY | COUNTY TOTAL | UTIL/TRANS | 108 | \$654,498 |
| GRUNDY | COUNTY TOTAL | BLDG. MTL. | 28 | \$314,303 |
| GRUNDY | COUNTY TOTAL | GEN. MDSE. | 29 | \$125,147 |
| GRUNDY | COUNTY TOTAL | FOOD | 21 | \$51,317 |
| GRUNDY | COUNTY TOTAL | MOTOR VEH. | 102 | \$186,635 |
| GRUNDY | COUNTY TOTAL | APPAREL | 0 | \$0 |
| GRUNDY | COUNTY TOTAL | HOME FURN. | 23 | \$111,247 |
| GRUNDY | COUNTY TOTAL | EAT DRINK | 97 | \$181,157 |
| GRUNDY | COUNTY TOTAL | SPECIALTY | 315 | \$129,573 |
| GRUNDY | COUNTY TOTAL | SERVICES | 519 | \$374,985 |
| GRUNDY | COUNTY TOTAL | WHOLESALE | 118 | \$318,426 |
| GRUNDY | COUNTY TOTAL | MISC. | 291 | \$406,325 |
| GRUNDY | COUNTY TOTAL | * TOTAL * | 1,651 | \$2,853,613 |
| | | | | |
| GUTHRIE | COUNTY TOTAL | UTIL/TRANS | 135 | \$867,441 |
| GUTHRIE | COUNTY TOTAL | BLDG. MTL. | 37 | \$249,815 |
| GUTHRIE | COUNTY TOTAL | GEN. MDSE. | 36 | \$199,404 |
| GUTHRIE | COUNTY TOTAL | FOOD | 24 | \$195,503 |
| GUTHRIE | COUNTY TOTAL | MOTOR VEH. | 64 | \$136,248 |
| GUTHRIE | COUNTY TOTAL | APPAREL | 0 | \$0 |
| GUTHRIE | COUNTY TOTAL | HOME FURN. | 42 | \$63,458 |
| GUTHRIE | COUNTY TOTAL | EAT DRINK | 110 | \$197,087 |
| GUTHRIE | COUNTY TOTAL | SPECIALTY | 322 | \$283,928 |
| GUTHRIE | COUNTY TOTAL | SERVICES | 445 | \$225,227 |
| GUTHRIE | COUNTY TOTAL | WHOLESALE | 97 | \$117,487 |
| GUTHRIE | COUNTY TOTAL | MISC. | 300 | \$196,278 |
| GUTHRIE | COUNTY TOTAL | * TOTAL * | 1,612 | \$2,731,876 |
| | | | | |
| HAMILTON | WEBSTER CITY* | UTIL/TRANS | 39 | \$563,426 |
| HAMILTON | WEBSTER CITY* | BLDG. MTL. | 22 | \$200,025 |
| HAMILTON | WEBSTER CITY* | GEN. MDSE. | 43 | \$483,679 |
| HAMILTON | WEBSTER CITY* | FOOD | 0 | \$0 |
| HAMILTON | WEBSTER CITY* | MOTOR VEH. | 45 | \$242,236 |
| HAMILTON | WEBSTER CITY* | APPAREL | 0 | \$0 |
| HAMILTON | WEBSTER CITY* | HOME FURN. | 0 | \$0 |
| HAMILTON | WEBSTER CITY* | EAT DRINK | 77 | \$302,816 |
| HAMILTON | WEBSTER CITY* | SPECIALTY | 265 | \$252,882 |
| HAMILTON | WEBSTER CITY* | SERVICES | 357 | \$347,277 |
| HAMILTON | WEBSTER CITY* | WHOLESALE | 60 | \$184,644 |
| HAMILTON | WEBSTER CITY* | MISC. | 215 | \$613,605 |
| HAMILTON | WEBSTER CITY* | * TOTAL * | 1,123 | \$3,190,590 |
| HAMILTON | OTHER | UTIL/TRANS | 73 | \$276,622 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| HAMILTON | OTHER | BLDG. MTL. | 21 | \$74,545 |
| HAMILTON | OTHER | GEN. MDSE. | 25 | \$108,673 |
| HAMILTON | OTHER | FOOD | 0 | \$0 |
| HAMILTON | OTHER | MOTOR VEH. | 30 | \$34,835 |
| HAMILTON | OTHER | APPAREL | 0 | \$0 |
| HAMILTON | OTHER | HOME FURN. | 0 | \$0 |
| HAMILTON | OTHER | EAT DRINK | 45 | \$192,862 |
| HAMILTON | OTHER | SPECIALTY | 192 | \$57,338 |
| HAMILTON | OTHER | SERVICES | 276 | \$195,772 |
| HAMILTON | OTHER | WHOLESALE | 104 | \$261,005 |
| HAMILTON | OTHER | MISC. | 173 | \$133,593 |
| HAMILTON | OTHER | * TOTAL * | 939 | \$1,335,245 |
| HAMILTON | COUNTY TOTAL | UTIL/TRANS | 112 | \$840,048 |
| HAMILTON | COUNTY TOTAL | BLDG. MTL. | 43 | \$274,570 |
| HAMILTON | COUNTY TOTAL | GEN. MDSE. | 68 | \$592,352 |
| HAMILTON | COUNTY TOTAL | FOOD | 0 | \$0 |
| HAMILTON | COUNTY TOTAL | MOTOR VEH. | 75 | \$277,071 |
| HAMILTON | COUNTY TOTAL | APPAREL | 0 | \$0 |
| HAMILTON | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| HAMILTON | COUNTY TOTAL | EAT DRINK | 122 | \$495,678 |
| HAMILTON | COUNTY TOTAL | SPECIALTY | 457 | \$310,220 |
| HAMILTON | COUNTY TOTAL | SERVICES | 633 | \$543,049 |
| HAMILTON | COUNTY TOTAL | WHOLESALE | 164 | \$445,649 |
| HAMILTON | COUNTY TOTAL | MISC. | 388 | \$747,198 |
| HAMILTON | COUNTY TOTAL | * TOTAL * | 2,062 | \$4,525,835 |
| | | | | |
| HANCOCK | GARNER* | UTIL/TRANS | 0 | \$0 |
| HANCOCK | GARNER* | BLDG. MTL. | 0 | \$0 |
| HANCOCK | GARNER* | GEN. MDSE. | 0 | \$0 |
| HANCOCK | GARNER* | FOOD | 0 | \$0 |
| HANCOCK | GARNER* | MOTOR VEH. | 28 | \$42,119 |
| HANCOCK | GARNER* | APPAREL | 0 | \$0 |
| HANCOCK | GARNER* | HOME FURN. | 0 | \$0 |
| HANCOCK | GARNER* | EAT DRINK | 20 | \$62,570 |
| HANCOCK | GARNER* | SPECIALTY | 126 | \$118,256 |
| HANCOCK | GARNER* | SERVICES | 197 | \$144,717 |
| HANCOCK | GARNER* | WHOLESALE | 65 | \$180,726 |
| HANCOCK | GARNER* | MISC. | 114 | \$662,147 |
| HANCOCK | GARNER* | * TOTAL * | 550 | \$1,210,535 |
| HANCOCK | OTHER | UTIL/TRANS | 61 | \$287,127 |
| HANCOCK | OTHER | BLDG. MTL. | 37 | \$157,191 |
| HANCOCK | OTHER | GEN. MDSE. | 22 | \$131,167 |
| HANCOCK | OTHER | FOOD | 21 | \$66,558 |
| HANCOCK | OTHER | MOTOR VEH. | 53 | \$73,466 |
| HANCOCK | OTHER | APPAREL | 0 | \$0 |
| HANCOCK | OTHER | HOME FURN. | 27 | \$38,277 |
| HANCOCK | OTHER | EAT DRINK | 73 | \$144,144 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| HANCOCK | OTHER | SPECIALTY | 235 | \$114,088 |
| HANCOCK | OTHER | SERVICES | 365 | \$178,188 |
| HANCOCK | OTHER | WHOLESALE | 112 | \$161,834 |
| HANCOCK | OTHER | MISC. | 219 | \$602,519 |
| HANCOCK | OTHER | * TOTAL * | 1,225 | \$1,954,559 |
| HANCOCK | COUNTY TOTAL | UTIL/TRANS | 61 | \$287,127 |
| HANCOCK | COUNTY TOTAL | BLDG. MTL. | 37 | \$157,191 |
| HANCOCK | COUNTY TOTAL | GEN. MDSE. | 22 | \$131,167 |
| HANCOCK | COUNTY TOTAL | FOOD | 21 | \$66,558 |
| HANCOCK | COUNTY TOTAL | MOTOR VEH. | 81 | \$115,585 |
| HANCOCK | COUNTY TOTAL | APPAREL | 0 | \$0 |
| HANCOCK | COUNTY TOTAL | HOME FURN. | 27 | \$38,277 |
| HANCOCK | COUNTY TOTAL | EAT DRINK | 93 | \$206,714 |
| HANCOCK | COUNTY TOTAL | SPECIALTY | 361 | \$232,344 |
| HANCOCK | COUNTY TOTAL | SERVICES | 562 | \$322,905 |
| HANCOCK | COUNTY TOTAL | WHOLESALE | 177 | \$342,560 |
| HANCOCK | COUNTY TOTAL | MISC. | 333 | \$1,264,666 |
| HANCOCK | COUNTY TOTAL | * TOTAL * | 1,775 | \$3,165,094 |
| | | | | |
| HARDIN | IOWA FALLS | UTIL/TRANS | 34 | \$499,650 |
| HARDIN | IOWA FALLS | BLDG. MTL. | 24 | \$312,769 |
| HARDIN | IOWA FALLS | GEN. MDSE. | 28 | \$1,075,181 |
| HARDIN | IOWA FALLS | FOOD | 0 | \$0 |
| HARDIN | IOWA FALLS | MOTOR VEH. | 55 | \$232,666 |
| HARDIN | IOWA FALLS | APPAREL | 24 | \$51,872 |
| HARDIN | IOWA FALLS | HOME FURN. | 33 | \$102,575 |
| HARDIN | IOWA FALLS | EAT DRINK | 82 | \$340,265 |
| HARDIN | IOWA FALLS | SPECIALTY | 227 | \$220,225 |
| HARDIN | IOWA FALLS | SERVICES | 373 | \$372,642 |
| HARDIN | IOWA FALLS | WHOLESALE | 98 | \$389,371 |
| HARDIN | IOWA FALLS | MISC. | 210 | \$1,617,712 |
| HARDIN | IOWA FALLS | * TOTAL * | 1,188 | \$5,214,928 |
| HARDIN | ELDORA* | UTIL/TRANS | 0 | \$0 |
| HARDIN | ELDORA* | BLDG. MTL. | 0 | \$0 |
| HARDIN | ELDORA* | GEN. MDSE. | 0 | \$0 |
| HARDIN | ELDORA* | FOOD | 0 | \$0 |
| HARDIN | ELDORA* | MOTOR VEH. | 0 | \$0 |
| HARDIN | ELDORA* | APPAREL | 0 | \$0 |
| HARDIN | ELDORA* | HOME FURN. | 0 | \$0 |
| HARDIN | ELDORA* | EAT DRINK | 23 | \$69,311 |
| HARDIN | ELDORA* | SPECIALTY | 111 | \$45,033 |
| HARDIN | ELDORA* | SERVICES | 179 | \$107,962 |
| HARDIN | ELDORA* | WHOLESALE | 24 | \$48,461 |
| HARDIN | ELDORA* | MISC. | 158 | \$679,693 |
| HARDIN | ELDORA* | * TOTAL * | 495 | \$950,460 |
| HARDIN | OTHER | UTIL/TRANS | 91 | \$241,342 |
| HARDIN | OTHER | BLDG. MTL. | 23 | \$17,915 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|-----------------|------------|----------|--------------|
| HARDIN | OTHER | GEN. MDSE. | 24 | \$139,417 |
| HARDIN | OTHER | FOOD | 0 | \$0 |
| HARDIN | OTHER | MOTOR VEH. | 32 | \$92,402 |
| HARDIN | OTHER | APPAREL | 0 | \$0 |
| HARDIN | OTHER | HOME FURN. | 33 | \$65,325 |
| HARDIN | OTHER | EAT DRINK | 59 | \$48,414 |
| HARDIN | OTHER | SPECIALTY | 257 | \$114,974 |
| HARDIN | OTHER | SERVICES | 393 | \$201,020 |
| HARDIN | OTHER | WHOLESALE | 90 | \$230,380 |
| HARDIN | OTHER | MISC. | 197 | \$264,525 |
| HARDIN | OTHER | * TOTAL * | 1,199 | \$1,415,714 |
| HARDIN | COUNTY TOTAL | UTIL/TRANS | 125 | \$740,992 |
| HARDIN | COUNTY TOTAL | BLDG. MTL. | 47 | \$330,684 |
| HARDIN | COUNTY TOTAL | GEN. MDSE. | 52 | \$1,214,598 |
| HARDIN | COUNTY TOTAL | FOOD | 0 | \$0 |
| HARDIN | COUNTY TOTAL | MOTOR VEH. | 87 | \$325,068 |
| HARDIN | COUNTY TOTAL | APPAREL | 24 | \$51,872 |
| HARDIN | COUNTY TOTAL | HOME FURN. | 66 | \$167,900 |
| HARDIN | COUNTY TOTAL | EAT DRINK | 164 | \$457,990 |
| HARDIN | COUNTY TOTAL | SPECIALTY | 595 | \$380,232 |
| HARDIN | COUNTY TOTAL | SERVICES | 945 | \$681,624 |
| HARDIN | COUNTY TOTAL | WHOLESALE | 212 | \$668,212 |
| HARDIN | COUNTY TOTAL | MISC. | 565 | \$2,561,930 |
| HARDIN | COUNTY TOTAL | * TOTAL * | 2,882 | \$7,581,102 |
| | | | | |
| HARRISON | MISSOURI VALLEY | UTIL/TRANS | 26 | \$402,966 |
| HARRISON | MISSOURI VALLEY | BLDG. MTL. | 0 | \$0 |
| HARRISON | MISSOURI VALLEY | GEN. MDSE. | 25 | \$205,494 |
| HARRISON | MISSOURI VALLEY | FOOD | 0 | \$0 |
| HARRISON | MISSOURI VALLEY | MOTOR VEH. | 33 | \$234,733 |
| HARRISON | MISSOURI VALLEY | APPAREL | 0 | \$0 |
| HARRISON | MISSOURI VALLEY | HOME FURN. | 0 | \$0 |
| HARRISON | MISSOURI VALLEY | EAT DRINK | 71 | \$402,426 |
| HARRISON | MISSOURI VALLEY | SPECIALTY | 96 | \$84,701 |
| HARRISON | MISSOURI VALLEY | SERVICES | 196 | \$162,594 |
| HARRISON | MISSOURI VALLEY | WHOLESALE | 32 | \$79,619 |
| HARRISON | MISSOURI VALLEY | MISC. | 108 | \$142,729 |
| HARRISON | MISSOURI VALLEY | * TOTAL * | 587 | \$1,715,262 |
| HARRISON | OTHER | UTIL/TRANS | 67 | \$277,625 |
| HARRISON | OTHER | BLDG. MTL. | 26 | \$81,126 |
| HARRISON | OTHER | GEN. MDSE. | 0 | \$0 |
| HARRISON | OTHER | FOOD | 44 | \$141,093 |
| HARRISON | OTHER | MOTOR VEH. | 51 | \$89,895 |
| HARRISON | OTHER | APPAREL | 0 | \$0 |
| HARRISON | OTHER | HOME FURN. | 0 | \$0 |
| HARRISON | OTHER | EAT DRINK | 83 | \$98,278 |
| HARRISON | OTHER | SPECIALTY | 218 | \$104,626 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| HARRISON | OTHER | SERVICES | 346 | \$205,595 |
| HARRISON | OTHER | WHOLESALE | 114 | \$148,402 |
| HARRISON | OTHER | MISC. | 165 | \$298,941 |
| HARRISON | OTHER | * TOTAL * | 1,114 | \$1,445,581 |
| HARRISON | COUNTY TOTAL | UTIL/TRANS | 93 | \$680,591 |
| HARRISON | COUNTY TOTAL | BLDG. MTL. | 26 | \$81,126 |
| HARRISON | COUNTY TOTAL | GEN. MDSE. | 25 | \$205,494 |
| HARRISON | COUNTY TOTAL | FOOD | 44 | \$141,093 |
| HARRISON | COUNTY TOTAL | MOTOR VEH. | 84 | \$324,628 |
| HARRISON | COUNTY TOTAL | APPAREL | 0 | \$0 |
| HARRISON | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| HARRISON | COUNTY TOTAL | EAT DRINK | 154 | \$500,704 |
| HARRISON | COUNTY TOTAL | SPECIALTY | 314 | \$189,327 |
| HARRISON | COUNTY TOTAL | SERVICES | 542 | \$368,189 |
| HARRISON | COUNTY TOTAL | WHOLESALE | 146 | \$228,021 |
| HARRISON | COUNTY TOTAL | MISC. | 273 | \$441,670 |
| HARRISON | COUNTY TOTAL | * TOTAL * | 1,701 | \$3,160,843 |
| | | | | |
| HENRY | MT PLEASANT* | UTIL/TRANS | 52 | \$1,066,097 |
| HENRY | MT PLEASANT* | BLDG. MTL. | 0 | \$0 |
| HENRY | MT PLEASANT* | GEN. MDSE. | 22 | \$834,130 |
| HENRY | MT PLEASANT* | FOOD | 34 | \$293,086 |
| HENRY | MT PLEASANT* | MOTOR VEH. | 80 | \$317,545 |
| HENRY | MT PLEASANT* | APPAREL | 0 | \$0 |
| HENRY | MT PLEASANT* | HOME FURN. | 38 | \$67,574 |
| HENRY | MT PLEASANT* | EAT DRINK | 104 | \$559,475 |
| HENRY | MT PLEASANT* | SPECIALTY | 232 | \$286,041 |
| HENRY | MT PLEASANT* | SERVICES | 456 | \$548,680 |
| HENRY | MT PLEASANT* | WHOLESALE | 108 | \$258,156 |
| HENRY | MT PLEASANT* | MISC. | 279 | \$893,377 |
| HENRY | MT PLEASANT* | * TOTAL * | 1,405 | \$5,124,161 |
| HENRY | OTHER | UTIL/TRANS | 48 | \$174,547 |
| HENRY | OTHER | BLDG. MTL. | 20 | \$97,474 |
| HENRY | OTHER | GEN. MDSE. | 0 | \$148,980 |
| HENRY | OTHER | FOOD | 28 | \$69,134 |
| HENRY | OTHER | MOTOR VEH. | 78 | \$158,914 |
| HENRY | OTHER | APPAREL | 0 | \$0 |
| HENRY | OTHER | HOME FURN. | 33 | \$110,602 |
| HENRY | OTHER | EAT DRINK | 57 | \$87,565 |
| HENRY | OTHER | SPECIALTY | 222 | \$67,629 |
| HENRY | OTHER | SERVICES | 393 | \$229,778 |
| HENRY | OTHER | WHOLESALE | 100 | \$102,083 |
| HENRY | OTHER | MISC. | 224 | \$312,465 |
| HENRY | OTHER | * TOTAL * | 1,203 | \$1,410,191 |
| HENRY | COUNTY TOTAL | UTIL/TRANS | 100 | \$1,240,644 |
| HENRY | COUNTY TOTAL | BLDG. MTL. | 20 | \$97,474 |
| HENRY | COUNTY TOTAL | GEN. MDSE. | 22 | \$834,130 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| HENRY | COUNTY TOTAL | FOOD | 62 | \$362,220 |
| HENRY | COUNTY TOTAL | MOTOR VEH. | 158 | \$476,459 |
| HENRY | COUNTY TOTAL | APPAREL | 0 | \$0 |
| HENRY | COUNTY TOTAL | HOME FURN. | 71 | \$178,176 |
| HENRY | COUNTY TOTAL | EAT DRINK | 161 | \$647,040 |
| HENRY | COUNTY TOTAL | SPECIALTY | 454 | \$353,670 |
| HENRY | COUNTY TOTAL | SERVICES | 849 | \$778,458 |
| HENRY | COUNTY TOTAL | WHOLESALE | 208 | \$360,239 |
| HENRY | COUNTY TOTAL | MISC. | 503 | \$1,205,842 |
| HENRY | COUNTY TOTAL | * TOTAL * | 2,608 | \$6,534,352 |
| | | | | |
| HOWARD | CRESCO* | UTIL/TRANS | 29 | \$690,300 |
| HOWARD | CRESCO* | BLDG. MTL. | 22 | \$230,675 |
| HOWARD | CRESCO* | GEN. MDSE. | 0 | \$0 |
| HOWARD | CRESCO* | FOOD | 0 | \$0 |
| HOWARD | CRESCO* | MOTOR VEH. | 42 | \$175,577 |
| HOWARD | CRESCO* | APPAREL | 0 | \$0 |
| HOWARD | CRESCO* | HOME FURN. | 20 | \$47,151 |
| HOWARD | CRESCO* | EAT DRINK | 67 | \$162,623 |
| HOWARD | CRESCO* | SPECIALTY | 151 | \$121,394 |
| HOWARD | CRESCO* | SERVICES | 264 | \$226,330 |
| HOWARD | CRESCO* | WHOLESALE | 48 | \$179,457 |
| HOWARD | CRESCO* | MISC. | 162 | \$379,586 |
| HOWARD | CRESCO* | * TOTAL * | 805 | \$2,213,093 |
| HOWARD | OTHER | UTIL/TRANS | 0 | \$0 |
| HOWARD | OTHER | BLDG. MTL. | 23 | \$54,934 |
| HOWARD | OTHER | GEN. MDSE. | 0 | \$0 |
| HOWARD | OTHER | FOOD | 0 | \$0 |
| HOWARD | OTHER | MOTOR VEH. | 56 | \$25,255 |
| HOWARD | OTHER | APPAREL | 0 | \$0 |
| HOWARD | OTHER | HOME FURN. | 0 | \$0 |
| HOWARD | OTHER | EAT DRINK | 36 | \$42,269 |
| HOWARD | OTHER | SPECIALTY | 112 | \$76,106 |
| HOWARD | OTHER | SERVICES | 224 | \$67,260 |
| HOWARD | OTHER | WHOLESALE | 73 | \$124,699 |
| HOWARD | OTHER | MISC. | 156 | \$182,520 |
| HOWARD | OTHER | * TOTAL * | 680 | \$573,043 |
| HOWARD | COUNTY TOTAL | UTIL/TRANS | 29 | \$690,300 |
| HOWARD | COUNTY TOTAL | BLDG. MTL. | 45 | \$285,609 |
| HOWARD | COUNTY TOTAL | GEN. MDSE. | 0 | \$0 |
| HOWARD | COUNTY TOTAL | FOOD | 0 | \$0 |
| HOWARD | COUNTY TOTAL | MOTOR VEH. | 98 | \$200,832 |
| HOWARD | COUNTY TOTAL | APPAREL | 0 | \$0 |
| HOWARD | COUNTY TOTAL | HOME FURN. | 20 | \$47,151 |
| HOWARD | COUNTY TOTAL | EAT DRINK | 103 | \$204,892 |
| HOWARD | COUNTY TOTAL | SPECIALTY | 263 | \$197,500 |
| HOWARD | COUNTY TOTAL | SERVICES | 488 | \$293,590 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| HOWARD | COUNTY TOTAL | WHOLESALE | 121 | \$304,156 |
| HOWARD | COUNTY TOTAL | MISC. | 318 | \$562,106 |
| HOWARD | COUNTY TOTAL | * TOTAL * | 1,485 | \$2,786,136 |
| | | | | |
| HUMBOLDT | HUMBOLDT | UTIL/TRANS | 33 | \$530,739 |
| HUMBOLDT | HUMBOLDT | BLDG. MTL. | 20 | \$25,138 |
| HUMBOLDT | HUMBOLDT | GEN. MDSE. | 31 | \$280,452 |
| HUMBOLDT | HUMBOLDT | FOOD | 0 | \$0 |
| HUMBOLDT | HUMBOLDT | MOTOR VEH. | 47 | \$179,421 |
| HUMBOLDT | HUMBOLDT | APPAREL | 30 | \$54,396 |
| HUMBOLDT | HUMBOLDT | HOME FURN. | 22 | \$51,473 |
| HUMBOLDT | HUMBOLDT | EAT DRINK | 67 | \$245,133 |
| HUMBOLDT | HUMBOLDT | SPECIALTY | 199 | \$141,546 |
| HUMBOLDT | HUMBOLDT | SERVICES | 264 | \$303,886 |
| HUMBOLDT | HUMBOLDT | WHOLESALE | 61 | \$681,818 |
| HUMBOLDT | HUMBOLDT | MISC. | 142 | \$502,545 |
| HUMBOLDT | HUMBOLDT | * TOTAL * | 916 | \$2,996,547 |
| HUMBOLDT | OTHER | UTIL/TRANS | 73 | \$93,870 |
| HUMBOLDT | OTHER | BLDG. MTL. | 0 | \$0 |
| HUMBOLDT | OTHER | GEN. MDSE. | 0 | \$0 |
| HUMBOLDT | OTHER | FOOD | 0 | \$0 |
| HUMBOLDT | OTHER | MOTOR VEH. | 33 | \$35,400 |
| HUMBOLDT | OTHER | APPAREL | 0 | \$0 |
| HUMBOLDT | OTHER | HOME FURN. | 0 | \$0 |
| HUMBOLDT | OTHER | EAT DRINK | 39 | \$56,287 |
| HUMBOLDT | OTHER | SPECIALTY | 142 | \$80,425 |
| HUMBOLDT | OTHER | SERVICES | 210 | \$78,123 |
| HUMBOLDT | OTHER | WHOLESALE | 51 | \$60,531 |
| HUMBOLDT | OTHER | MISC. | 135 | \$187,987 |
| HUMBOLDT | OTHER | * TOTAL * | 683 | \$592,623 |
| HUMBOLDT | COUNTY TOTAL | UTIL/TRANS | 106 | \$624,609 |
| HUMBOLDT | COUNTY TOTAL | BLDG. MTL. | 20 | \$25,138 |
| HUMBOLDT | COUNTY TOTAL | GEN. MDSE. | 31 | \$280,452 |
| HUMBOLDT | COUNTY TOTAL | FOOD | 0 | \$0 |
| HUMBOLDT | COUNTY TOTAL | MOTOR VEH. | 80 | \$214,821 |
| HUMBOLDT | COUNTY TOTAL | APPAREL | 30 | \$54,396 |
| HUMBOLDT | COUNTY TOTAL | HOME FURN. | 22 | \$51,473 |
| HUMBOLDT | COUNTY TOTAL | EAT DRINK | 106 | \$301,420 |
| HUMBOLDT | COUNTY TOTAL | SPECIALTY | 341 | \$221,971 |
| HUMBOLDT | COUNTY TOTAL | SERVICES | 474 | \$382,009 |
| HUMBOLDT | COUNTY TOTAL | WHOLESALE | 112 | \$742,349 |
| HUMBOLDT | COUNTY TOTAL | MISC. | 277 | \$690,532 |
| HUMBOLDT | COUNTY TOTAL | * TOTAL * | 1,599 | \$3,589,170 |
| | | | | |
| IDA | COUNTY TOTAL | UTIL/TRANS | 76 | \$455,127 |
| IDA | COUNTY TOTAL | BLDG. MTL. | 34 | \$289,227 |
| IDA | COUNTY TOTAL | GEN. MDSE. | 31 | \$263,871 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| IDA | COUNTY TOTAL | FOOD | 0 | \$0 |
| IDA | COUNTY TOTAL | MOTOR VEH. | 82 | \$158,513 |
| IDA | COUNTY TOTAL | APPAREL | 0 | \$0 |
| IDA | COUNTY TOTAL | HOME FURN. | 20 | \$7,355 |
| IDA | COUNTY TOTAL | EAT DRINK | 72 | \$128,678 |
| IDA | COUNTY TOTAL | SPECIALTY | 222 | \$116,679 |
| IDA | COUNTY TOTAL | SERVICES | 378 | \$241,026 |
| IDA | COUNTY TOTAL | WHOLESALE | 95 | \$183,678 |
| IDA | COUNTY TOTAL | MISC. | 236 | \$460,885 |
| IDA | COUNTY TOTAL | * TOTAL * | 1,246 | \$2,305,039 |
| | | | | |
| IOWA | COUNTY TOTAL | UTIL/TRANS | 101 | \$606,046 |
| IOWA | COUNTY TOTAL | BLDG. MTL. | 46 | \$218,821 |
| IOWA | COUNTY TOTAL | GEN. MDSE. | 45 | \$351,264 |
| IOWA | COUNTY TOTAL | FOOD | 59 | \$298,888 |
| IOWA | COUNTY TOTAL | MOTOR VEH. | 93 | \$233,489 |
| IOWA | COUNTY TOTAL | APPAREL | 146 | \$2,143,672 |
| IOWA | COUNTY TOTAL | HOME FURN. | 89 | \$577,221 |
| IOWA | COUNTY TOTAL | EAT DRINK | 183 | \$1,030,042 |
| IOWA | COUNTY TOTAL | SPECIALTY | 540 | \$1,055,939 |
| IOWA | COUNTY TOTAL | SERVICES | 815 | \$990,904 |
| IOWA | COUNTY TOTAL | WHOLESALE | 135 | \$329,631 |
| IOWA | COUNTY TOTAL | MISC. | 460 | \$641,127 |
| IOWA | COUNTY TOTAL | * TOTAL * | 2,712 | \$8,477,044 |
| | | | | |
| JACKSON | MAQUOKETA* | UTIL/TRANS | 35 | \$492,881 |
| JACKSON | MAQUOKETA* | BLDG. MTL. | 25 | \$168,934 |
| JACKSON | MAQUOKETA* | GEN. MDSE. | 29 | \$951,350 |
| JACKSON | MAQUOKETA* | FOOD | 20 | \$197,324 |
| JACKSON | MAQUOKETA* | MOTOR VEH. | 62 | \$185,670 |
| JACKSON | MAQUOKETA* | APPAREL | 0 | \$0 |
| JACKSON | MAQUOKETA* | HOME FURN. | 41 | \$86,872 |
| JACKSON | MAQUOKETA* | EAT DRINK | 109 | \$399,640 |
| JACKSON | MAQUOKETA* | SPECIALTY | 200 | \$180,242 |
| JACKSON | MAQUOKETA* | SERVICES | 472 | \$308,969 |
| JACKSON | MAQUOKETA* | WHOLESALE | 80 | \$220,851 |
| JACKSON | MAQUOKETA* | MISC. | 224 | \$190,695 |
| JACKSON | MAQUOKETA* | * TOTAL * | 1,297 | \$3,383,428 |
| JACKSON | OTHER | UTIL/TRANS | 97 | \$314,064 |
| JACKSON | OTHER | BLDG. MTL. | 51 | \$200,620 |
| JACKSON | OTHER | GEN. MDSE. | 22 | \$111,611 |
| JACKSON | OTHER | FOOD | 27 | \$80,872 |
| JACKSON | OTHER | MOTOR VEH. | 65 | \$123,271 |
| JACKSON | OTHER | APPAREL | 0 | \$0 |
| JACKSON | OTHER | HOME FURN. | 26 | \$19,215 |
| JACKSON | OTHER | EAT DRINK | 146 | \$299,433 |
| JACKSON | OTHER | SPECIALTY | 290 | \$83,206 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| JACKSON | OTHER | SERVICES | 521 | \$300,032 |
| JACKSON | OTHER | WHOLESALE | 100 | \$178,306 |
| JACKSON | OTHER | MISC. | 292 | \$238,891 |
| JACKSON | OTHER | * TOTAL * | 1,637 | \$1,949,521 |
| JACKSON | COUNTY TOTAL | UTIL/TRANS | 132 | \$806,945 |
| JACKSON | COUNTY TOTAL | BLDG. MTL. | 76 | \$369,554 |
| JACKSON | COUNTY TOTAL | GEN. MDSE. | 51 | \$1,062,961 |
| JACKSON | COUNTY TOTAL | FOOD | 47 | \$278,196 |
| JACKSON | COUNTY TOTAL | MOTOR VEH. | 127 | \$308,941 |
| JACKSON | COUNTY TOTAL | APPAREL | 0 | \$0 |
| JACKSON | COUNTY TOTAL | HOME FURN. | 67 | \$106,087 |
| JACKSON | COUNTY TOTAL | EAT DRINK | 255 | \$699,073 |
| JACKSON | COUNTY TOTAL | SPECIALTY | 490 | \$263,448 |
| JACKSON | COUNTY TOTAL | SERVICES | 993 | \$609,001 |
| JACKSON | COUNTY TOTAL | WHOLESALE | 180 | \$399,157 |
| JACKSON | COUNTY TOTAL | MISC. | 516 | \$429,586 |
| JACKSON | COUNTY TOTAL | * TOTAL * | 2,934 | \$5,332,949 |
| | | | | |
| JASPER | NEWTON* | UTIL/TRANS | 83 | \$5,070,051 |
| JASPER | NEWTON* | BLDG. MTL. | 49 | \$400,609 |
| JASPER | NEWTON* | GEN. MDSE. | 56 | \$1,812,650 |
| JASPER | NEWTON* | FOOD | 44 | \$529,591 |
| JASPER | NEWTON* | MOTOR VEH. | 90 | \$386,125 |
| JASPER | NEWTON* | APPAREL | 32 | \$92,709 |
| JASPER | NEWTON* | HOME FURN. | 98 | \$506,371 |
| JASPER | NEWTON* | EAT DRINK | 165 | \$978,381 |
| JASPER | NEWTON* | SPECIALTY | 407 | \$724,297 |
| JASPER | NEWTON* | SERVICES | 831 | \$1,411,575 |
| JASPER | NEWTON* | WHOLESALE | 117 | \$622,118 |
| JASPER | NEWTON* | MISC. | 262 | \$368,921 |
| JASPER | NEWTON* | * TOTAL * | 2,234 | \$12,903,398 |
| JASPER | OTHER | UTIL/TRANS | 84 | \$159,512 |
| JASPER | OTHER | BLDG. MTL. | 46 | \$248,696 |
| JASPER | OTHER | GEN. MDSE. | 37 | \$240,059 |
| JASPER | OTHER | FOOD | 25 | \$83,547 |
| JASPER | OTHER | MOTOR VEH. | 107 | \$296,463 |
| JASPER | OTHER | APPAREL | 0 | \$0 |
| JASPER | OTHER | HOME FURN. | 34 | \$19,845 |
| JASPER | OTHER | EAT DRINK | 89 | \$161,085 |
| JASPER | OTHER | SPECIALTY | 433 | \$130,454 |
| JASPER | OTHER | SERVICES | 565 | \$392,660 |
| JASPER | OTHER | WHOLESALE | 160 | \$996,395 |
| JASPER | OTHER | MISC. | 324 | \$545,275 |
| JASPER | OTHER | * TOTAL * | 1,904 | \$3,273,991 |
| JASPER | COUNTY TOTAL | UTIL/TRANS | 167 | \$5,229,563 |
| JASPER | COUNTY TOTAL | BLDG. MTL. | 95 | \$649,305 |
| JASPER | COUNTY TOTAL | GEN. MDSE. | 93 | \$2,052,709 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| JASPER | COUNTY TOTAL | FOOD | 69 | \$613,138 |
| JASPER | COUNTY TOTAL | MOTOR VEH. | 197 | \$682,588 |
| JASPER | COUNTY TOTAL | APPAREL | 32 | \$92,709 |
| JASPER | COUNTY TOTAL | HOME FURN. | 132 | \$526,216 |
| JASPER | COUNTY TOTAL | EAT DRINK | 254 | \$1,139,466 |
| JASPER | COUNTY TOTAL | SPECIALTY | 840 | \$854,751 |
| JASPER | COUNTY TOTAL | SERVICES | 1,396 | \$1,804,235 |
| JASPER | COUNTY TOTAL | WHOLESALE | 277 | \$1,618,513 |
| JASPER | COUNTY TOTAL | MISC. | 586 | \$914,196 |
| JASPER | COUNTY TOTAL | * TOTAL * | 4,138 | \$16,177,389 |
| | | | | |
| JEFFERSON | FAIRFIELD* | UTIL/TRANS | 55 | \$1,029,309 |
| JEFFERSON | FAIRFIELD* | BLDG. MTL. | 36 | \$179,622 |
| JEFFERSON | FAIRFIELD* | GEN. MDSE. | 51 | \$927,991 |
| JEFFERSON | FAIRFIELD* | FOOD | 63 | \$553,886 |
| JEFFERSON | FAIRFIELD* | MOTOR VEH. | 76 | \$356,234 |
| JEFFERSON | FAIRFIELD* | APPAREL | 34 | \$38,171 |
| JEFFERSON | FAIRFIELD* | HOME FURN. | 61 | \$32,031 |
| JEFFERSON | FAIRFIELD* | EAT DRINK | 100 | \$378,451 |
| JEFFERSON | FAIRFIELD* | SPECIALTY | 422 | \$598,424 |
| JEFFERSON | FAIRFIELD* | SERVICES | 628 | \$808,238 |
| JEFFERSON | FAIRFIELD* | WHOLESALE | 154 | \$241,732 |
| JEFFERSON | FAIRFIELD* | MISC. | 237 | \$413,422 |
| JEFFERSON | FAIRFIELD* | * TOTAL * | 1,917 | \$5,557,511 |
| JEFFERSON | OTHER | UTIL/TRANS | 35 | \$1,115,969 |
| JEFFERSON | OTHER | BLDG. MTL. | 24 | \$66,674 |
| JEFFERSON | OTHER | GEN. MDSE. | 0 | \$0 |
| JEFFERSON | OTHER | FOOD | 0 | \$0 |
| JEFFERSON | OTHER | MOTOR VEH. | 0 | \$0 |
| JEFFERSON | OTHER | APPAREL | 0 | \$0 |
| JEFFERSON | OTHER | HOME FURN. | 0 | \$0 |
| JEFFERSON | OTHER | EAT DRINK | 23 | \$20,175 |
| JEFFERSON | OTHER | SPECIALTY | 78 | \$5,880 |
| JEFFERSON | OTHER | SERVICES | 162 | \$56,598 |
| JEFFERSON | OTHER | WHOLESALE | 37 | \$91,241 |
| JEFFERSON | OTHER | MISC. | 102 | \$59,595 |
| JEFFERSON | OTHER | * TOTAL * | 461 | \$1,416,132 |
| JEFFERSON | COUNTY TOTAL | UTIL/TRANS | 90 | \$2,145,278 |
| JEFFERSON | COUNTY TOTAL | BLDG. MTL. | 60 | \$246,296 |
| JEFFERSON | COUNTY TOTAL | GEN. MDSE. | 51 | \$927,991 |
| JEFFERSON | COUNTY TOTAL | FOOD | 63 | \$553,886 |
| JEFFERSON | COUNTY TOTAL | MOTOR VEH. | 76 | \$356,234 |
| JEFFERSON | COUNTY TOTAL | APPAREL | 34 | \$38,171 |
| JEFFERSON | COUNTY TOTAL | HOME FURN. | 61 | \$32,031 |
| JEFFERSON | COUNTY TOTAL | EAT DRINK | 123 | \$398,626 |
| JEFFERSON | COUNTY TOTAL | SPECIALTY | 500 | \$604,304 |
| JEFFERSON | COUNTY TOTAL | SERVICES | 790 | \$864,836 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| JEFFERSON | COUNTY TOTAL | WHOLESALE | 191 | \$332,973 |
| JEFFERSON | COUNTY TOTAL | MISC. | 339 | \$473,017 |
| JEFFERSON | COUNTY TOTAL | * TOTAL * | 2,378 | \$6,973,643 |
| | | | | |
| JOHNSON | IOWA CITY* | UTIL/TRANS | 96 | \$4,810,765 |
| JOHNSON | IOWA CITY* | BLDG. MTL. | 104 | \$3,176,513 |
| JOHNSON | IOWA CITY* | GEN. MDSE. | 132 | \$4,220,779 |
| JOHNSON | IOWA CITY* | FOOD | 126 | \$2,268,723 |
| JOHNSON | IOWA CITY* | MOTOR VEH. | 200 | \$1,437,237 |
| JOHNSON | IOWA CITY* | APPAREL | 137 | \$606,562 |
| JOHNSON | IOWA CITY* | HOME FURN. | 209 | \$5,426,856 |
| JOHNSON | IOWA CITY* | EAT DRINK | 579 | \$4,934,683 |
| JOHNSON | IOWA CITY* | SPECIALTY | 1,149 | \$3,199,297 |
| JOHNSON | IOWA CITY* | SERVICES | 1,788 | \$5,022,297 |
| JOHNSON | IOWA CITY* | WHOLESALE | 243 | \$1,394,885 |
| JOHNSON | IOWA CITY* | MISC. | 633 | \$1,963,520 |
| JOHNSON | IOWA CITY* | * TOTAL * | 5,396 | \$38,462,117 |
| JOHNSON | CORALVILLE | UTIL/TRANS | 52 | \$552,438 |
| JOHNSON | CORALVILLE | BLDG. MTL. | 47 | \$469,323 |
| JOHNSON | CORALVILLE | GEN. MDSE. | 61 | \$6,579,292 |
| JOHNSON | CORALVILLE | FOOD | 50 | \$1,094,636 |
| JOHNSON | CORALVILLE | MOTOR VEH. | 78 | \$387,298 |
| JOHNSON | CORALVILLE | APPAREL | 145 | \$2,084,645 |
| JOHNSON | CORALVILLE | HOME FURN. | 112 | \$1,494,799 |
| JOHNSON | CORALVILLE | EAT DRINK | 241 | \$2,546,774 |
| JOHNSON | CORALVILLE | SPECIALTY | 425 | \$2,930,379 |
| JOHNSON | CORALVILLE | SERVICES | 681 | \$2,521,616 |
| JOHNSON | CORALVILLE | WHOLESALE | 135 | \$825,351 |
| JOHNSON | CORALVILLE | MISC. | 182 | \$625,753 |
| JOHNSON | CORALVILLE | * TOTAL * | 2,209 | \$22,112,304 |
| JOHNSON | OTHER | UTIL/TRANS | 84 | \$231,610 |
| JOHNSON | OTHER | BLDG. MTL. | 48 | \$592,636 |
| JOHNSON | OTHER | GEN. MDSE. | 27 | \$173,385 |
| JOHNSON | OTHER | FOOD | 44 | \$210,672 |
| JOHNSON | OTHER | MOTOR VEH. | 93 | \$207,571 |
| JOHNSON | OTHER | APPAREL | 0 | \$0 |
| JOHNSON | OTHER | HOME FURN. | 43 | \$33,393 |
| JOHNSON | OTHER | EAT DRINK | 109 | \$301,636 |
| JOHNSON | OTHER | SPECIALTY | 428 | \$258,341 |
| JOHNSON | OTHER | SERVICES | 656 | \$478,711 |
| JOHNSON | OTHER | WHOLESALE | 136 | \$284,311 |
| JOHNSON | OTHER | MISC. | 491 | \$795,159 |
| JOHNSON | OTHER | * TOTAL * | 2,159 | \$3,567,425 |
| JOHNSON | COUNTY TOTAL | UTIL/TRANS | 232 | \$5,594,813 |
| JOHNSON | COUNTY TOTAL | BLDG. MTL. | 199 | \$4,238,472 |
| JOHNSON | COUNTY TOTAL | GEN. MDSE. | 220 | \$10,973,456 |
| JOHNSON | COUNTY TOTAL | FOOD | 220 | \$3,574,031 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| JOHNSON | COUNTY TOTAL | MOTOR VEH. | 371 | \$2,032,106 |
| JOHNSON | COUNTY TOTAL | APPAREL | 282 | \$2,691,207 |
| JOHNSON | COUNTY TOTAL | HOME FURN. | 364 | \$6,955,048 |
| JOHNSON | COUNTY TOTAL | EAT DRINK | 929 | \$7,783,093 |
| JOHNSON | COUNTY TOTAL | SPECIALTY | 2,002 | \$6,388,017 |
| JOHNSON | COUNTY TOTAL | SERVICES | 3,125 | \$8,022,624 |
| JOHNSON | COUNTY TOTAL | WHOLESALE | 514 | \$2,504,547 |
| JOHNSON | COUNTY TOTAL | MISC. | 1,306 | \$3,384,432 |
| JOHNSON | COUNTY TOTAL | * TOTAL * | 9,764 | \$64,141,846 |
| | | | | |
| JONES | ANAMOSA* | UTIL/TRANS | 42 | \$1,175,718 |
| JONES | ANAMOSA* | BLDG. MTL. | 0 | \$0 |
| JONES | ANAMOSA* | GEN. MDSE. | 30 | \$811,977 |
| JONES | ANAMOSA* | FOOD | 0 | \$0 |
| JONES | ANAMOSA* | MOTOR VEH. | 71 | \$193,238 |
| JONES | ANAMOSA* | APPAREL | 0 | \$0 |
| JONES | ANAMOSA* | HOME FURN. | 30 | \$80,924 |
| JONES | ANAMOSA* | EAT DRINK | 50 | \$146,163 |
| JONES | ANAMOSA* | SPECIALTY | 115 | \$41,158 |
| JONES | ANAMOSA* | SERVICES | 290 | \$254,689 |
| JONES | ANAMOSA* | WHOLESALE | 34 | \$70,744 |
| JONES | ANAMOSA* | MISC. | 182 | \$398,603 |
| JONES | ANAMOSA* | * TOTAL * | 844 | \$3,173,214 |
| JONES | MONTICELLO | UTIL/TRANS | 32 | \$371,212 |
| JONES | MONTICELLO | BLDG. MTL. | 0 | \$0 |
| JONES | MONTICELLO | GEN. MDSE. | 28 | \$242,985 |
| JONES | MONTICELLO | FOOD | 0 | \$0 |
| JONES | MONTICELLO | MOTOR VEH. | 50 | \$155,967 |
| JONES | MONTICELLO | APPAREL | 0 | \$0 |
| JONES | MONTICELLO | HOME FURN. | 41 | \$88,065 |
| JONES | MONTICELLO | EAT DRINK | 58 | \$203,908 |
| JONES | MONTICELLO | SPECIALTY | 227 | \$168,949 |
| JONES | MONTICELLO | SERVICES | 338 | \$198,002 |
| JONES | MONTICELLO | WHOLESALE | 113 | \$513,245 |
| JONES | MONTICELLO | MISC. | 189 | \$444,987 |
| JONES | MONTICELLO | * TOTAL * | 1,076 | \$2,387,320 |
| JONES | OTHER | UTIL/TRANS | 69 | \$57,907 |
| JONES | OTHER | BLDG. MTL. | 0 | \$0 |
| JONES | OTHER | GEN. MDSE. | 0 | \$0 |
| JONES | OTHER | FOOD | 0 | \$0 |
| JONES | OTHER | MOTOR VEH. | 26 | \$47,309 |
| JONES | OTHER | APPAREL | 0 | \$0 |
| JONES | OTHER | HOME FURN. | 0 | \$0 |
| JONES | OTHER | EAT DRINK | 50 | \$51,906 |
| JONES | OTHER | SPECIALTY | 139 | \$24,734 |
| JONES | OTHER | SERVICES | 343 | \$100,893 |
| JONES | OTHER | WHOLESALE | 90 | \$219,754 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| JONES | OTHER | MISC. | 228 | \$201,822 |
| JONES | OTHER | * TOTAL * | 945 | \$704,325 |
| JONES | COUNTY TOTAL | UTIL/TRANS | 143 | \$1,604,837 |
| JONES | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| JONES | COUNTY TOTAL | GEN. MDSE. | 58 | \$1,054,962 |
| JONES | COUNTY TOTAL | FOOD | 0 | \$0 |
| JONES | COUNTY TOTAL | MOTOR VEH. | 147 | \$396,514 |
| JONES | COUNTY TOTAL | APPAREL | 0 | \$0 |
| JONES | COUNTY TOTAL | HOME FURN. | 71 | \$168,989 |
| JONES | COUNTY TOTAL | EAT DRINK | 158 | \$401,977 |
| JONES | COUNTY TOTAL | SPECIALTY | 481 | \$234,841 |
| JONES | COUNTY TOTAL | SERVICES | 971 | \$553,584 |
| JONES | COUNTY TOTAL | WHOLESALE | 237 | \$803,743 |
| JONES | COUNTY TOTAL | MISC. | 599 | \$1,045,412 |
| JONES | COUNTY TOTAL | * TOTAL * | 2,865 | \$6,264,859 |
| | | | | |
| KEOKUK | COUNTY TOTAL | UTIL/TRANS | 66 | \$48,430 |
| KEOKUK | COUNTY TOTAL | BLDG. MTL. | 60 | \$154,189 |
| KEOKUK | COUNTY TOTAL | GEN. MDSE. | 38 | \$255,672 |
| KEOKUK | COUNTY TOTAL | FOOD | 30 | \$60,529 |
| KEOKUK | COUNTY TOTAL | MOTOR VEH. | 79 | \$164,912 |
| KEOKUK | COUNTY TOTAL | APPAREL | 0 | \$0 |
| KEOKUK | COUNTY TOTAL | HOME FURN. | 25 | \$71,121 |
| KEOKUK | COUNTY TOTAL | EAT DRINK | 82 | \$108,205 |
| KEOKUK | COUNTY TOTAL | SPECIALTY | 269 | \$61,255 |
| KEOKUK | COUNTY TOTAL | SERVICES | 518 | \$252,373 |
| KEOKUK | COUNTY TOTAL | WHOLESALE | 116 | \$231,012 |
| KEOKUK | COUNTY TOTAL | MISC. | 291 | \$285,145 |
| KEOKUK | COUNTY TOTAL | * TOTAL * | 1,574 | \$1,692,843 |
| | | | | |
| KOSSUTH | ALGONA* | UTIL/TRANS | 60 | \$410,198 |
| KOSSUTH | ALGONA* | BLDG. MTL. | 42 | \$299,776 |
| KOSSUTH | ALGONA* | GEN. MDSE. | 30 | \$663,904 |
| KOSSUTH | ALGONA* | FOOD | 0 | \$0 |
| KOSSUTH | ALGONA* | MOTOR VEH. | 92 | \$544,288 |
| KOSSUTH | ALGONA* | APPAREL | 20 | \$51,129 |
| KOSSUTH | ALGONA* | HOME FURN. | 38 | \$110,289 |
| KOSSUTH | ALGONA* | EAT DRINK | 108 | \$362,849 |
| KOSSUTH | ALGONA* | SPECIALTY | 252 | \$270,159 |
| KOSSUTH | ALGONA* | SERVICES | 375 | \$409,650 |
| KOSSUTH | ALGONA* | WHOLESALE | 100 | \$387,684 |
| KOSSUTH | ALGONA* | MISC. | 187 | \$444,246 |
| KOSSUTH | ALGONA* | * TOTAL * | 1,304 | \$3,954,172 |
| KOSSUTH | OTHER | UTIL/TRANS | 92 | \$163,626 |
| KOSSUTH | OTHER | BLDG. MTL. | 32 | \$109,393 |
| KOSSUTH | OTHER | GEN. MDSE. | 0 | \$0 |
| KOSSUTH | OTHER | FOOD | 25 | \$41,900 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| KOSSUTH | OTHER | MOTOR VEH. | 84 | \$180,439 |
| KOSSUTH | OTHER | APPAREL | 0 | \$0 |
| KOSSUTH | OTHER | HOME FURN. | 27 | \$22,140 |
| KOSSUTH | OTHER | EAT DRINK | 90 | \$70,472 |
| KOSSUTH | OTHER | SPECIALTY | 224 | \$55,240 |
| KOSSUTH | OTHER | SERVICES | 382 | \$211,312 |
| KOSSUTH | OTHER | WHOLESALE | 157 | \$261,713 |
| KOSSUTH | OTHER | MISC. | 222 | \$281,057 |
| KOSSUTH | OTHER | * TOTAL * | 1,335 | \$1,397,292 |
| KOSSUTH | COUNTY TOTAL | UTIL/TRANS | 152 | \$573,824 |
| KOSSUTH | COUNTY TOTAL | BLDG. MTL. | 74 | \$409,169 |
| KOSSUTH | COUNTY TOTAL | GEN. MDSE. | 30 | \$663,904 |
| KOSSUTH | COUNTY TOTAL | FOOD | 25 | \$41,900 |
| KOSSUTH | COUNTY TOTAL | MOTOR VEH. | 176 | \$724,727 |
| KOSSUTH | COUNTY TOTAL | APPAREL | 20 | \$51,129 |
| KOSSUTH | COUNTY TOTAL | HOME FURN. | 65 | \$132,429 |
| KOSSUTH | COUNTY TOTAL | EAT DRINK | 198 | \$433,321 |
| KOSSUTH | COUNTY TOTAL | SPECIALTY | 476 | \$325,399 |
| KOSSUTH | COUNTY TOTAL | SERVICES | 757 | \$620,962 |
| KOSSUTH | COUNTY TOTAL | WHOLESALE | 257 | \$649,397 |
| KOSSUTH | COUNTY TOTAL | MISC. | 409 | \$725,303 |
| KOSSUTH | COUNTY TOTAL | * TOTAL * | 2,639 | \$5,351,464 |
| | | | | |
| LEE | FT MADISON* | UTIL/TRANS | 56 | \$1,019,357 |
| LEE | FT MADISON* | BLDG. MTL. | 0 | \$0 |
| LEE | FT MADISON* | GEN. MDSE. | 29 | \$576,216 |
| LEE | FT MADISON* | FOOD | 29 | \$345,506 |
| LEE | FT MADISON* | MOTOR VEH. | 83 | \$558,497 |
| LEE | FT MADISON* | APPAREL | 32 | \$73,913 |
| LEE | FT MADISON* | HOME FURN. | 51 | \$192,151 |
| LEE | FT MADISON* | EAT DRINK | 144 | \$585,156 |
| LEE | FT MADISON* | SPECIALTY | 285 | \$252,795 |
| LEE | FT MADISON* | SERVICES | 502 | \$733,385 |
| LEE | FT MADISON* | WHOLESALE | 41 | \$83,688 |
| LEE | FT MADISON* | MISC. | 169 | \$534,649 |
| LEE | FT MADISON* | * TOTAL * | 1,421 | \$4,955,313 |
| LEE | KEOKUK | UTIL/TRANS | 58 | \$399,678 |
| LEE | KEOKUK | BLDG. MTL. | 28 | \$177,479 |
| LEE | KEOKUK | GEN. MDSE. | 52 | \$1,870,238 |
| LEE | KEOKUK | FOOD | 26 | \$414,997 |
| LEE | KEOKUK | MOTOR VEH. | 74 | \$483,729 |
| LEE | KEOKUK | APPAREL | 39 | \$154,350 |
| LEE | KEOKUK | HOME FURN. | 37 | \$77,480 |
| LEE | KEOKUK | EAT DRINK | 160 | \$760,229 |
| LEE | KEOKUK | SPECIALTY | 297 | \$909,768 |
| LEE | KEOKUK | SERVICES | 535 | \$691,308 |
| LEE | KEOKUK | WHOLESALE | 92 | \$659,301 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|---------------|------------|----------|---------------|
| LEE | KEOKUK | MISC. | 216 | \$466,298 |
| LEE | KEOKUK | * TOTAL * | 1,614 | \$7,064,855 |
| LEE | OTHER | UTIL/TRANS | 48 | \$61,579 |
| LEE | OTHER | BLDG. MTL. | 36 | \$121,098 |
| LEE | OTHER | GEN. MDSE. | 24 | \$100,220 |
| LEE | OTHER | FOOD | 20 | \$39,463 |
| LEE | OTHER | MOTOR VEH. | 57 | \$115,926 |
| LEE | OTHER | APPAREL | 0 | \$0 |
| LEE | OTHER | HOME FURN. | 21 | \$124,956 |
| LEE | OTHER | EAT DRINK | 105 | \$132,513 |
| LEE | OTHER | SPECIALTY | 243 | \$80,726 |
| LEE | OTHER | SERVICES | 395 | \$300,866 |
| LEE | OTHER | WHOLESALE | 121 | \$391,506 |
| LEE | OTHER | MISC. | 211 | \$306,090 |
| LEE | OTHER | * TOTAL * | 1,281 | \$1,774,943 |
| LEE | COUNTY TOTAL | UTIL/TRANS | 162 | \$1,480,614 |
| LEE | COUNTY TOTAL | BLDG. MTL. | 64 | \$298,577 |
| LEE | COUNTY TOTAL | GEN. MDSE. | 105 | \$2,546,674 |
| LEE | COUNTY TOTAL | FOOD | 75 | \$799,966 |
| LEE | COUNTY TOTAL | MOTOR VEH. | 214 | \$1,158,152 |
| LEE | COUNTY TOTAL | APPAREL | 71 | \$228,263 |
| LEE | COUNTY TOTAL | HOME FURN. | 109 | \$394,587 |
| LEE | COUNTY TOTAL | EAT DRINK | 409 | \$1,477,898 |
| LEE | COUNTY TOTAL | SPECIALTY | 825 | \$1,243,289 |
| LEE | COUNTY TOTAL | SERVICES | 1,432 | \$1,725,559 |
| LEE | COUNTY TOTAL | WHOLESALE | 254 | \$1,134,495 |
| LEE | COUNTY TOTAL | MISC. | 596 | \$1,307,037 |
| LEE | COUNTY TOTAL | * TOTAL * | 4,316 | \$13,795,111 |
| | | | | |
| LINN | CEDAR RAPIDS* | UTIL/TRANS | 287 | \$22,807,960 |
| LINN | CEDAR RAPIDS* | BLDG. MTL. | 225 | \$6,561,390 |
| LINN | CEDAR RAPIDS* | GEN. MDSE. | 225 | \$18,417,003 |
| LINN | CEDAR RAPIDS* | FOOD | 187 | \$3,461,900 |
| LINN | CEDAR RAPIDS* | MOTOR VEH. | 471 | \$3,982,227 |
| LINN | CEDAR RAPIDS* | APPAREL | 322 | \$2,501,528 |
| LINN | CEDAR RAPIDS* | HOME FURN. | 426 | \$3,352,457 |
| LINN | CEDAR RAPIDS* | EAT DRINK | 1,282 | \$8,852,256 |
| LINN | CEDAR RAPIDS* | SPECIALTY | 2,690 | \$9,148,464 |
| LINN | CEDAR RAPIDS* | SERVICES | 4,798 | \$15,601,647 |
| LINN | CEDAR RAPIDS* | WHOLESALE | 889 | \$11,488,663 |
| LINN | CEDAR RAPIDS* | MISC. | 1,575 | \$9,063,320 |
| LINN | CEDAR RAPIDS* | * TOTAL * | 13,377 | \$115,238,815 |
| LINN | MARION | UTIL/TRANS | 93 | \$2,036,461 |
| LINN | MARION | BLDG. MTL. | 45 | \$712,433 |
| LINN | MARION | GEN. MDSE. | 43 | \$213,959 |
| LINN | MARION | FOOD | 66 | \$916,794 |
| LINN | MARION | MOTOR VEH. | 117 | \$577,377 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|-----------|------------|----------|--------------|
| LINN | MARION | APPAREL | 39 | \$81,336 |
| LINN | MARION | HOME FURN. | 65 | \$2,347,845 |
| LINN | MARION | EAT DRINK | 149 | \$773,992 |
| LINN | MARION | SPECIALTY | 594 | \$1,423,983 |
| LINN | MARION | SERVICES | 868 | \$1,126,193 |
| LINN | MARION | WHOLESALE | 176 | \$513,338 |
| LINN | MARION | MISC. | 396 | \$1,956,981 |
| LINN | MARION | * TOTAL * | 2,651 | \$12,680,692 |
| LINN | HIAWATHA | UTIL/TRANS | 32 | \$422,447 |
| LINN | HIAWATHA | BLDG. MTL. | 0 | \$0 |
| LINN | HIAWATHA | GEN. MDSE. | 0 | \$0 |
| LINN | HIAWATHA | FOOD | 0 | \$0 |
| LINN | HIAWATHA | MOTOR VEH. | 41 | \$50,965 |
| LINN | HIAWATHA | APPAREL | 0 | \$0 |
| LINN | HIAWATHA | HOME FURN. | 25 | \$540,806 |
| LINN | HIAWATHA | EAT DRINK | 21 | \$199,495 |
| LINN | HIAWATHA | SPECIALTY | 125 | \$156,624 |
| LINN | HIAWATHA | SERVICES | 291 | \$473,602 |
| LINN | HIAWATHA | WHOLESALE | 60 | \$457,141 |
| LINN | HIAWATHA | MISC. | 177 | \$1,611,134 |
| LINN | HIAWATHA | * TOTAL * | 772 | \$3,912,214 |
| LINN | MT VERNON | UTIL/TRANS | 0 | \$0 |
| LINN | MT VERNON | BLDG. MTL. | 0 | \$0 |
| LINN | MT VERNON | GEN. MDSE. | 0 | \$0 |
| LINN | MT VERNON | FOOD | 0 | \$0 |
| LINN | MT VERNON | MOTOR VEH. | 28 | \$120,936 |
| LINN | MT VERNON | APPAREL | 0 | \$0 |
| LINN | MT VERNON | HOME FURN. | 22 | \$19,838 |
| LINN | MT VERNON | EAT DRINK | 47 | \$131,768 |
| LINN | MT VERNON | SPECIALTY | 191 | \$85,419 |
| LINN | MT VERNON | SERVICES | 180 | \$129,187 |
| LINN | MT VERNON | WHOLESALE | 0 | \$0 |
| LINN | MT VERNON | MISC. | 166 | \$1,050,335 |
| LINN | MT VERNON | * TOTAL * | 634 | \$1,537,483 |
| LINN | OTHER | UTIL/TRANS | 155 | \$162,908 |
| LINN | OTHER | BLDG. MTL. | 58 | \$362,171 |
| LINN | OTHER | GEN. MDSE. | 64 | \$297,123 |
| LINN | OTHER | FOOD | 26 | \$95,356 |
| LINN | OTHER | MOTOR VEH. | 106 | \$216,079 |
| LINN | OTHER | APPAREL | 0 | \$0 |
| LINN | OTHER | HOME FURN. | 24 | \$14,694 |
| LINN | OTHER | EAT DRINK | 134 | \$252,793 |
| LINN | OTHER | SPECIALTY | 530 | \$225,175 |
| LINN | OTHER | SERVICES | 836 | \$627,127 |
| LINN | OTHER | WHOLESALE | 173 | \$210,820 |
| LINN | OTHER | MISC. | 798 | \$787,816 |
| LINN | OTHER | * TOTAL * | 2,904 | \$3,252,062 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|---------------|
| LINN | COUNTY TOTAL | UTIL/TRANS | 567 | \$25,429,776 |
| LINN | COUNTY TOTAL | BLDG. MTL. | 328 | \$7,635,994 |
| LINN | COUNTY TOTAL | GEN. MDSE. | 332 | \$18,928,085 |
| LINN | COUNTY TOTAL | FOOD | 279 | \$4,474,050 |
| LINN | COUNTY TOTAL | MOTOR VEH. | 763 | \$4,947,584 |
| LINN | COUNTY TOTAL | APPAREL | 361 | \$2,582,864 |
| LINN | COUNTY TOTAL | HOME FURN. | 562 | \$6,275,640 |
| LINN | COUNTY TOTAL | EAT DRINK | 1,633 | \$10,210,304 |
| LINN | COUNTY TOTAL | SPECIALTY | 4,130 | \$11,039,665 |
| LINN | COUNTY TOTAL | SERVICES | 6,973 | \$17,957,756 |
| LINN | COUNTY TOTAL | WHOLESALE | 1,298 | \$12,669,962 |
| LINN | COUNTY TOTAL | MISC. | 3,112 | \$14,469,586 |
| LINN | COUNTY TOTAL | * TOTAL * | 20,338 | \$136,621,266 |
| | | | | |
| LOUISA | COUNTY TOTAL | UTIL/TRANS | 58 | \$75,723 |
| LOUISA | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| LOUISA | COUNTY TOTAL | GEN. MDSE. | 33 | \$115,877 |
| LOUISA | COUNTY TOTAL | FOOD | 39 | \$132,548 |
| LOUISA | COUNTY TOTAL | MOTOR VEH. | 78 | \$251,071 |
| LOUISA | COUNTY TOTAL | APPAREL | 0 | \$0 |
| LOUISA | COUNTY TOTAL | HOME FURN. | 24 | \$27,786 |
| LOUISA | COUNTY TOTAL | EAT DRINK | 124 | \$221,058 |
| LOUISA | COUNTY TOTAL | SPECIALTY | 228 | \$114,060 |
| LOUISA | COUNTY TOTAL | SERVICES | 403 | \$122,171 |
| LOUISA | COUNTY TOTAL | WHOLESALE | 76 | \$182,126 |
| LOUISA | COUNTY TOTAL | MISC. | 177 | \$151,100 |
| LOUISA | COUNTY TOTAL | * TOTAL * | 1,240 | \$1,393,520 |
| | | | | |
| LUCAS | CHARITON* | UTIL/TRANS | 0 | \$0 |
| LUCAS | CHARITON* | BLDG. MTL. | 0 | \$0 |
| LUCAS | CHARITON* | GEN. MDSE. | 28 | \$306,757 |
| LUCAS | CHARITON* | FOOD | 21 | \$178,398 |
| LUCAS | CHARITON* | MOTOR VEH. | 49 | \$349,501 |
| LUCAS | CHARITON* | APPAREL | 21 | \$19,577 |
| LUCAS | CHARITON* | HOME FURN. | 0 | \$0 |
| LUCAS | CHARITON* | EAT DRINK | 70 | \$167,339 |
| LUCAS | CHARITON* | SPECIALTY | 111 | \$47,133 |
| LUCAS | CHARITON* | SERVICES | 324 | \$478,225 |
| LUCAS | CHARITON* | WHOLESALE | 34 | \$69,208 |
| LUCAS | CHARITON* | MISC. | 93 | \$120,928 |
| LUCAS | CHARITON* | * TOTAL * | 751 | \$1,737,066 |
| LUCAS | OTHER | UTIL/TRANS | 0 | \$0 |
| LUCAS | OTHER | BLDG. MTL. | 0 | \$0 |
| LUCAS | OTHER | GEN. MDSE. | 0 | \$0 |
| LUCAS | OTHER | FOOD | 0 | \$0 |
| LUCAS | OTHER | MOTOR VEH. | 0 | \$0 |
| LUCAS | OTHER | APPAREL | 0 | \$0 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| LUCAS | OTHER | HOME FURN. | 0 | \$0 |
| LUCAS | OTHER | EAT DRINK | 26 | \$23,687 |
| LUCAS | OTHER | SPECIALTY | 123 | \$21,886 |
| LUCAS | OTHER | SERVICES | 111 | \$26,649 |
| LUCAS | OTHER | WHOLESALE | 28 | \$44,248 |
| LUCAS | OTHER | MISC. | 108 | \$82,138 |
| LUCAS | OTHER | * TOTAL * | 396 | \$198,608 |
| LUCAS | COUNTY TOTAL | UTIL/TRANS | 0 | \$0 |
| LUCAS | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| LUCAS | COUNTY TOTAL | GEN. MDSE. | 28 | \$306,757 |
| LUCAS | COUNTY TOTAL | FOOD | 21 | \$178,398 |
| LUCAS | COUNTY TOTAL | MOTOR VEH. | 49 | \$349,501 |
| LUCAS | COUNTY TOTAL | APPAREL | 21 | \$19,577 |
| LUCAS | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| LUCAS | COUNTY TOTAL | EAT DRINK | 96 | \$191,026 |
| LUCAS | COUNTY TOTAL | SPECIALTY | 234 | \$69,019 |
| LUCAS | COUNTY TOTAL | SERVICES | 435 | \$504,874 |
| LUCAS | COUNTY TOTAL | WHOLESALE | 62 | \$113,456 |
| LUCAS | COUNTY TOTAL | MISC. | 201 | \$203,066 |
| LUCAS | COUNTY TOTAL | * TOTAL * | 1,147 | \$1,935,674 |
| | | | | |
| LYON | ROCK RAPIDS* | UTIL/TRANS | 20 | \$277,545 |
| LYON | ROCK RAPIDS* | BLDG. MTL. | 0 | \$0 |
| LYON | ROCK RAPIDS* | GEN. MDSE. | 22 | \$140,242 |
| LYON | ROCK RAPIDS* | FOOD | 0 | \$0 |
| LYON | ROCK RAPIDS* | MOTOR VEH. | 20 | \$65,816 |
| LYON | ROCK RAPIDS* | APPAREL | 0 | \$0 |
| LYON | ROCK RAPIDS* | HOME FURN. | 30 | \$67,428 |
| LYON | ROCK RAPIDS* | EAT DRINK | 33 | \$102,348 |
| LYON | ROCK RAPIDS* | SPECIALTY | 61 | \$100,788 |
| LYON | ROCK RAPIDS* | SERVICES | 148 | \$126,409 |
| LYON | ROCK RAPIDS* | WHOLESALE | 39 | \$66,913 |
| LYON | ROCK RAPIDS* | MISC. | 118 | \$243,570 |
| LYON | ROCK RAPIDS* | * TOTAL * | 491 | \$1,191,059 |
| LYON | OTHER | UTIL/TRANS | 57 | \$177,156 |
| LYON | OTHER | BLDG. MTL. | 43 | \$134,660 |
| LYON | OTHER | GEN. MDSE. | 0 | \$0 |
| LYON | OTHER | FOOD | 34 | \$89,681 |
| LYON | OTHER | MOTOR VEH. | 47 | \$57,824 |
| LYON | OTHER | APPAREL | 0 | \$0 |
| LYON | OTHER | HOME FURN. | 25 | \$62,203 |
| LYON | OTHER | EAT DRINK | 71 | \$112,167 |
| LYON | OTHER | SPECIALTY | 177 | \$40,115 |
| LYON | OTHER | SERVICES | 335 | \$199,276 |
| LYON | OTHER | WHOLESALE | 140 | \$337,213 |
| LYON | OTHER | MISC. | 185 | \$313,767 |
| LYON | OTHER | * TOTAL * | 1,114 | \$1,524,062 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| LYON | COUNTY TOTAL | UTIL/TRANS | 77 | \$454,701 |
| LYON | COUNTY TOTAL | BLDG. MTL. | 43 | \$134,660 |
| LYON | COUNTY TOTAL | GEN. MDSE. | 22 | \$140,242 |
| LYON | COUNTY TOTAL | FOOD | 34 | \$89,681 |
| LYON | COUNTY TOTAL | MOTOR VEH. | 67 | \$123,640 |
| LYON | COUNTY TOTAL | APPAREL | 0 | \$0 |
| LYON | COUNTY TOTAL | HOME FURN. | 55 | \$129,631 |
| LYON | COUNTY TOTAL | EAT DRINK | 104 | \$214,515 |
| LYON | COUNTY TOTAL | SPECIALTY | 238 | \$140,903 |
| LYON | COUNTY TOTAL | SERVICES | 483 | \$325,685 |
| LYON | COUNTY TOTAL | WHOLESALE | 179 | \$404,126 |
| LYON | COUNTY TOTAL | MISC. | 303 | \$557,337 |
| LYON | COUNTY TOTAL | * TOTAL * | 1,605 | \$2,715,121 |
| MADISON | WINTERSET* | UTIL/TRANS | 37 | \$925,065 |
| MADISON | WINTERSET* | BLDG. MTL. | 24 | \$195,165 |
| MADISON | WINTERSET* | GEN. MDSE. | 37 | \$472,634 |
| MADISON | WINTERSET* | FOOD | 0 | \$0 |
| MADISON | WINTERSET* | MOTOR VEH. | 65 | \$160,081 |
| MADISON | WINTERSET* | APPAREL | 0 | \$0 |
| MADISON | WINTERSET* | HOME FURN. | 0 | \$0 |
| MADISON | WINTERSET* | EAT DRINK | 69 | \$214,168 |
| MADISON | WINTERSET* | SPECIALTY | 187 | \$160,651 |
| MADISON | WINTERSET* | SERVICES | 266 | \$419,134 |
| MADISON | WINTERSET* | WHOLESALE | 56 | \$157,797 |
| MADISON | WINTERSET* | MISC. | 159 | \$377,767 |
| MADISON | WINTERSET* | * TOTAL * | 900 | \$3,082,462 |
| MADISON | OTHER | UTIL/TRANS | 32 | \$75,897 |
| MADISON | OTHER | BLDG. MTL. | 0 | \$0 |
| MADISON | OTHER | GEN. MDSE. | 0 | \$0 |
| MADISON | OTHER | FOOD | 0 | \$0 |
| MADISON | OTHER | MOTOR VEH. | 29 | \$58,824 |
| MADISON | OTHER | APPAREL | 0 | \$0 |
| MADISON | OTHER | HOME FURN. | 0 | \$0 |
| MADISON | OTHER | EAT DRINK | 37 | \$51,743 |
| MADISON | OTHER | SPECIALTY | 157 | \$89,341 |
| MADISON | OTHER | SERVICES | 203 | \$80,080 |
| MADISON | OTHER | WHOLESALE | 48 | \$60,166 |
| MADISON | OTHER | MISC. | 215 | \$418,692 |
| MADISON | OTHER | * TOTAL * | 721 | \$834,743 |
| MADISON | COUNTY TOTAL | UTIL/TRANS | 69 | \$1,000,962 |
| MADISON | COUNTY TOTAL | BLDG. MTL. | 24 | \$195,165 |
| MADISON | COUNTY TOTAL | GEN. MDSE. | 37 | \$472,634 |
| MADISON | COUNTY TOTAL | FOOD | 0 | \$0 |
| MADISON | COUNTY TOTAL | MOTOR VEH. | 94 | \$218,905 |
| MADISON | COUNTY TOTAL | APPAREL | 0 | \$0 |
| MADISON | COUNTY TOTAL | HOME FURN. | 0 | \$0 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| MADISON | COUNTY TOTAL | EAT DRINK | 106 | \$265,911 |
| MADISON | COUNTY TOTAL | SPECIALTY | 344 | \$249,992 |
| MADISON | COUNTY TOTAL | SERVICES | 469 | \$499,214 |
| MADISON | COUNTY TOTAL | WHOLESALE | 104 | \$217,963 |
| MADISON | COUNTY TOTAL | MISC. | 374 | \$796,459 |
| MADISON | COUNTY TOTAL | * TOTAL * | 1,621 | \$3,917,205 |
| | | | | |
| MAHASKA | OSKALOOSA* | UTIL/TRANS | 69 | \$1,058,835 |
| MAHASKA | OSKALOOSA* | BLDG. MTL. | 32 | \$160,869 |
| MAHASKA | OSKALOOSA* | GEN. MDSE. | 49 | \$1,651,962 |
| MAHASKA | OSKALOOSA* | FOOD | 40 | \$465,511 |
| MAHASKA | OSKALOOSA* | MOTOR VEH. | 118 | \$368,435 |
| MAHASKA | OSKALOOSA* | APPAREL | 43 | \$129,584 |
| MAHASKA | OSKALOOSA* | HOME FURN. | 89 | \$349,863 |
| MAHASKA | OSKALOOSA* | EAT DRINK | 140 | \$747,269 |
| MAHASKA | OSKALOOSA* | SPECIALTY | 440 | \$517,362 |
| MAHASKA | OSKALOOSA* | SERVICES | 615 | \$707,811 |
| MAHASKA | OSKALOOSA* | WHOLESALE | 147 | \$450,159 |
| MAHASKA | OSKALOOSA* | MISC. | 247 | \$602,914 |
| MAHASKA | OSKALOOSA* | * TOTAL * | 2,029 | \$7,210,574 |
| MAHASKA | OTHER | UTIL/TRANS | 50 | \$24,691 |
| MAHASKA | OTHER | BLDG. MTL. | 0 | \$0 |
| MAHASKA | OTHER | GEN. MDSE. | 0 | \$0 |
| MAHASKA | OTHER | FOOD | 0 | \$0 |
| MAHASKA | OTHER | MOTOR VEH. | 25 | \$22,447 |
| MAHASKA | OTHER | APPAREL | 0 | \$0 |
| MAHASKA | OTHER | HOME FURN. | 0 | \$0 |
| MAHASKA | OTHER | EAT DRINK | 42 | \$39,748 |
| MAHASKA | OTHER | SPECIALTY | 170 | \$15,003 |
| MAHASKA | OTHER | SERVICES | 283 | \$180,276 |
| MAHASKA | OTHER | WHOLESALE | 54 | \$110,318 |
| MAHASKA | OTHER | MISC. | 192 | \$331,651 |
| MAHASKA | OTHER | * TOTAL * | 816 | \$724,134 |
| MAHASKA | COUNTY TOTAL | UTIL/TRANS | 119 | \$1,083,526 |
| MAHASKA | COUNTY TOTAL | BLDG. MTL. | 32 | \$160,869 |
| MAHASKA | COUNTY TOTAL | GEN. MDSE. | 49 | \$1,651,962 |
| MAHASKA | COUNTY TOTAL | FOOD | 40 | \$465,511 |
| MAHASKA | COUNTY TOTAL | MOTOR VEH. | 143 | \$390,882 |
| MAHASKA | COUNTY TOTAL | APPAREL | 43 | \$129,584 |
| MAHASKA | COUNTY TOTAL | HOME FURN. | 89 | \$349,863 |
| MAHASKA | COUNTY TOTAL | EAT DRINK | 182 | \$787,017 |
| MAHASKA | COUNTY TOTAL | SPECIALTY | 610 | \$532,365 |
| MAHASKA | COUNTY TOTAL | SERVICES | 898 | \$888,087 |
| MAHASKA | COUNTY TOTAL | WHOLESALE | 201 | \$560,477 |
| MAHASKA | COUNTY TOTAL | MISC. | 439 | \$934,565 |
| MAHASKA | COUNTY TOTAL | * TOTAL * | 2,845 | \$7,934,708 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| MARION | KNOXVILLE* | UTIL/TRANS | 53 | \$790,487 |
| MARION | KNOXVILLE* | BLDG. MTL. | 0 | \$0 |
| MARION | KNOXVILLE* | GEN. MDSE. | 34 | \$1,034,827 |
| MARION | KNOXVILLE* | FOOD | 0 | \$0 |
| MARION | KNOXVILLE* | MOTOR VEH. | 73 | \$256,843 |
| MARION | KNOXVILLE* | APPAREL | 0 | \$0 |
| MARION | KNOXVILLE* | HOME FURN. | 0 | \$0 |
| MARION | KNOXVILLE* | EAT DRINK | 74 | \$416,036 |
| MARION | KNOXVILLE* | SPECIALTY | 264 | \$159,866 |
| MARION | KNOXVILLE* | SERVICES | 461 | \$660,078 |
| MARION | KNOXVILLE* | WHOLESALE | 51 | \$196,503 |
| MARION | KNOXVILLE* | MISC. | 180 | \$528,776 |
| MARION | KNOXVILLE* | * TOTAL * | 1,190 | \$4,043,416 |
| MARION | PELLA | UTIL/TRANS | 58 | \$704,927 |
| MARION | PELLA | BLDG. MTL. | 39 | \$505,982 |
| MARION | PELLA | GEN. MDSE. | 32 | \$635,643 |
| MARION | PELLA | FOOD | 33 | \$321,786 |
| MARION | PELLA | MOTOR VEH. | 97 | \$276,860 |
| MARION | PELLA | APPAREL | 26 | \$102,846 |
| MARION | PELLA | HOME FURN. | 41 | \$256,367 |
| MARION | PELLA | EAT DRINK | 91 | \$383,197 |
| MARION | PELLA | SPECIALTY | 340 | \$746,153 |
| MARION | PELLA | SERVICES | 455 | \$953,155 |
| MARION | PELLA | WHOLESALE | 106 | \$289,729 |
| MARION | PELLA | MISC. | 270 | \$542,111 |
| MARION | PELLA | * TOTAL * | 1,588 | \$5,718,756 |
| MARION | OTHER | UTIL/TRANS | 61 | \$32,232 |
| MARION | OTHER | BLDG. MTL. | 25 | \$80,679 |
| MARION | OTHER | GEN. MDSE. | 0 | \$0 |
| MARION | OTHER | FOOD | 0 | \$0 |
| MARION | OTHER | MOTOR VEH. | 46 | \$59,520 |
| MARION | OTHER | APPAREL | 0 | \$0 |
| MARION | OTHER | HOME FURN. | 0 | \$0 |
| MARION | OTHER | EAT DRINK | 40 | \$74,743 |
| MARION | OTHER | SPECIALTY | 157 | \$38,803 |
| MARION | OTHER | SERVICES | 285 | \$172,744 |
| MARION | OTHER | WHOLESALE | 56 | \$86,044 |
| MARION | OTHER | MISC. | 163 | \$158,911 |
| MARION | OTHER | * TOTAL * | 833 | \$703,676 |
| MARION | COUNTY TOTAL | UTIL/TRANS | 172 | \$1,527,646 |
| MARION | COUNTY TOTAL | BLDG. MTL. | 64 | \$586,661 |
| MARION | COUNTY TOTAL | GEN. MDSE. | 66 | \$1,670,470 |
| MARION | COUNTY TOTAL | FOOD | 33 | \$321,786 |
| MARION | COUNTY TOTAL | MOTOR VEH. | 216 | \$593,223 |
| MARION | COUNTY TOTAL | APPAREL | 26 | \$102,846 |
| MARION | COUNTY TOTAL | HOME FURN. | 41 | \$256,367 |
| MARION | COUNTY TOTAL | EAT DRINK | 205 | \$873,976 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|---------------|------------|----------|--------------|
| MARION | COUNTY TOTAL | SPECIALTY | 761 | \$944,822 |
| MARION | COUNTY TOTAL | SERVICES | 1,201 | \$1,785,977 |
| MARION | COUNTY TOTAL | WHOLESALE | 213 | \$572,276 |
| MARION | COUNTY TOTAL | MISC. | 613 | \$1,229,798 |
| MARION | COUNTY TOTAL | * TOTAL * | 3,611 | \$10,465,848 |
| MARSHALL | MARSHALLTOWN* | UTIL/TRANS | 114 | \$2,774,831 |
| MARSHALL | MARSHALLTOWN* | BLDG. MTL. | 93 | \$1,170,206 |
| MARSHALL | MARSHALLTOWN* | GEN. MDSE. | 92 | \$3,824,025 |
| MARSHALL | MARSHALLTOWN* | FOOD | 46 | \$841,575 |
| MARSHALL | MARSHALLTOWN* | MOTOR VEH. | 172 | \$769,660 |
| MARSHALL | MARSHALLTOWN* | APPAREL | 87 | \$322,261 |
| MARSHALL | MARSHALLTOWN* | HOME FURN. | 141 | \$608,642 |
| MARSHALL | MARSHALLTOWN* | EAT DRINK | 256 | \$1,405,487 |
| MARSHALL | MARSHALLTOWN* | SPECIALTY | 547 | \$811,500 |
| MARSHALL | MARSHALLTOWN* | SERVICES | 1,085 | \$1,814,242 |
| MARSHALL | MARSHALLTOWN* | WHOLESALE | 168 | \$1,034,663 |
| MARSHALL | MARSHALLTOWN* | MISC. | 388 | \$1,307,023 |
| MARSHALL | MARSHALLTOWN* | * TOTAL * | 3,189 | \$16,684,115 |
| MARSHALL | OTHER | UTIL/TRANS | 83 | \$140,913 |
| MARSHALL | OTHER | BLDG. MTL. | 0 | \$0 |
| MARSHALL | OTHER | GEN. MDSE. | 43 | \$152,543 |
| MARSHALL | OTHER | FOOD | 0 | \$0 |
| MARSHALL | OTHER | MOTOR VEH. | 29 | \$32,928 |
| MARSHALL | OTHER | APPAREL | 0 | \$0 |
| MARSHALL | OTHER | HOME FURN. | 0 | \$0 |
| MARSHALL | OTHER | EAT DRINK | 59 | \$76,709 |
| MARSHALL | OTHER | SPECIALTY | 216 | \$105,525 |
| MARSHALL | OTHER | SERVICES | 269 | \$228,376 |
| MARSHALL | OTHER | WHOLESALE | 62 | \$45,343 |
| MARSHALL | OTHER | MISC. | 194 | \$206,975 |
| MARSHALL | OTHER | * TOTAL * | 955 | \$989,312 |
| MARSHALL | COUNTY TOTAL | UTIL/TRANS | 197 | \$2,915,744 |
| MARSHALL | COUNTY TOTAL | BLDG. MTL. | 93 | \$1,170,206 |
| MARSHALL | COUNTY TOTAL | GEN. MDSE. | 135 | \$3,976,568 |
| MARSHALL | COUNTY TOTAL | FOOD | 46 | \$841,575 |
| MARSHALL | COUNTY TOTAL | MOTOR VEH. | 201 | \$802,588 |
| MARSHALL | COUNTY TOTAL | APPAREL | 87 | \$322,261 |
| MARSHALL | COUNTY TOTAL | HOME FURN. | 141 | \$608,642 |
| MARSHALL | COUNTY TOTAL | EAT DRINK | 315 | \$1,482,196 |
| MARSHALL | COUNTY TOTAL | SPECIALTY | 763 | \$917,025 |
| MARSHALL | COUNTY TOTAL | SERVICES | 1,354 | \$2,042,618 |
| MARSHALL | COUNTY TOTAL | WHOLESALE | 230 | \$1,080,006 |
| MARSHALL | COUNTY TOTAL | MISC. | 582 | \$1,513,998 |
| MARSHALL | COUNTY TOTAL | * TOTAL * | 4,144 | \$17,673,427 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| MILLS | GLENWOOD* | UTIL/TRANS | 47 | \$640,982 |
| MILLS | GLENWOOD* | BLDG. MTL. | 0 | \$0 |
| MILLS | GLENWOOD* | GEN. MDSE. | 24 | \$226,807 |
| MILLS | GLENWOOD* | FOOD | 23 | \$182,067 |
| MILLS | GLENWOOD* | MOTOR VEH. | 38 | \$196,458 |
| MILLS | GLENWOOD* | APPAREL | 0 | \$0 |
| MILLS | GLENWOOD* | HOME FURN. | 0 | \$0 |
| MILLS | GLENWOOD* | EAT DRINK | 34 | \$149,490 |
| MILLS | GLENWOOD* | SPECIALTY | 148 | \$73,433 |
| MILLS | GLENWOOD* | SERVICES | 246 | \$224,016 |
| MILLS | GLENWOOD* | WHOLESALE | 31 | \$81,289 |
| MILLS | GLENWOOD* | MISC. | 138 | \$196,231 |
| MILLS | GLENWOOD* | * TOTAL * | 729 | \$1,970,773 |
| MILLS | OTHER | UTIL/TRANS | 57 | \$60,936 |
| MILLS | OTHER | BLDG. MTL. | 34 | \$13,690 |
| MILLS | OTHER | GEN. MDSE. | 0 | \$0 |
| MILLS | OTHER | FOOD | 0 | \$0 |
| MILLS | OTHER | MOTOR VEH. | 0 | \$0 |
| MILLS | OTHER | APPAREL | 0 | \$0 |
| MILLS | OTHER | HOME FURN. | 0 | \$0 |
| MILLS | OTHER | EAT DRINK | 34 | \$43,888 |
| MILLS | OTHER | SPECIALTY | 114 | \$29,835 |
| MILLS | OTHER | SERVICES | 177 | \$88,907 |
| MILLS | OTHER | WHOLESALE | 49 | \$72,332 |
| MILLS | OTHER | MISC. | 112 | \$147,333 |
| MILLS | OTHER | * TOTAL * | 577 | \$456,921 |
| MILLS | COUNTY TOTAL | UTIL/TRANS | 104 | \$701,918 |
| MILLS | COUNTY TOTAL | BLDG. MTL. | 34 | \$13,690 |
| MILLS | COUNTY TOTAL | GEN. MDSE. | 24 | \$226,807 |
| MILLS | COUNTY TOTAL | FOOD | 23 | \$182,067 |
| MILLS | COUNTY TOTAL | MOTOR VEH. | 38 | \$196,458 |
| MILLS | COUNTY TOTAL | APPAREL | 0 | \$0 |
| MILLS | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| MILLS | COUNTY TOTAL | EAT DRINK | 68 | \$193,378 |
| MILLS | COUNTY TOTAL | SPECIALTY | 262 | \$103,268 |
| MILLS | COUNTY TOTAL | SERVICES | 423 | \$312,923 |
| MILLS | COUNTY TOTAL | WHOLESALE | 80 | \$153,621 |
| MILLS | COUNTY TOTAL | MISC. | 250 | \$343,564 |
| MILLS | COUNTY TOTAL | * TOTAL * | 1,306 | \$2,427,694 |
| MITCHELL | OSAGE* | UTIL/TRANS | 37 | \$311,132 |
| MITCHELL | OSAGE* | BLDG. MTL. | 35 | \$142,027 |
| MITCHELL | OSAGE* | GEN. MDSE. | 36 | \$165,058 |
| MITCHELL | OSAGE* | FOOD | 0 | \$0 |
| MITCHELL | OSAGE* | MOTOR VEH. | 32 | \$99,365 |
| MITCHELL | OSAGE* | APPAREL | 0 | \$0 |
| MITCHELL | OSAGE* | HOME FURN. | 41 | \$57,896 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| MITCHELL | OSAGE* | EAT DRINK | 54 | \$119,248 |
| MITCHELL | OSAGE* | SPECIALTY | 180 | \$111,681 |
| MITCHELL | OSAGE* | SERVICES | 216 | \$179,264 |
| MITCHELL | OSAGE* | WHOLESALE | 61 | \$136,750 |
| MITCHELL | OSAGE* | MISC. | 139 | \$209,646 |
| MITCHELL | OSAGE* | * TOTAL * | 831 | \$1,532,067 |
| MITCHELL | OTHER | UTIL/TRANS | 33 | \$183,953 |
| MITCHELL | OTHER | BLDG. MTL. | 21 | \$39,493 |
| MITCHELL | OTHER | GEN. MDSE. | 0 | \$0 |
| MITCHELL | OTHER | FOOD | 0 | \$0 |
| MITCHELL | OTHER | MOTOR VEH. | 60 | \$135,905 |
| MITCHELL | OTHER | APPAREL | 21 | \$19,425 |
| MITCHELL | OTHER | HOME FURN. | 23 | \$44,586 |
| MITCHELL | OTHER | EAT DRINK | 71 | \$99,016 |
| MITCHELL | OTHER | SPECIALTY | 180 | \$132,540 |
| MITCHELL | OTHER | SERVICES | 299 | \$168,530 |
| MITCHELL | OTHER | WHOLESALE | 85 | \$63,792 |
| MITCHELL | OTHER | MISC. | 147 | \$235,858 |
| MITCHELL | OTHER | * TOTAL * | 940 | \$1,123,098 |
| MITCHELL | COUNTY TOTAL | UTIL/TRANS | 70 | \$495,085 |
| MITCHELL | COUNTY TOTAL | BLDG. MTL. | 56 | \$181,520 |
| MITCHELL | COUNTY TOTAL | GEN. MDSE. | 36 | \$165,058 |
| MITCHELL | COUNTY TOTAL | FOOD | 0 | \$0 |
| MITCHELL | COUNTY TOTAL | MOTOR VEH. | 92 | \$235,270 |
| MITCHELL | COUNTY TOTAL | APPAREL | 21 | \$19,425 |
| MITCHELL | COUNTY TOTAL | HOME FURN. | 64 | \$102,482 |
| MITCHELL | COUNTY TOTAL | EAT DRINK | 125 | \$218,264 |
| MITCHELL | COUNTY TOTAL | SPECIALTY | 360 | \$244,221 |
| MITCHELL | COUNTY TOTAL | SERVICES | 515 | \$347,794 |
| MITCHELL | COUNTY TOTAL | WHOLESALE | 146 | \$200,542 |
| MITCHELL | COUNTY TOTAL | MISC. | 286 | \$445,504 |
| MITCHELL | COUNTY TOTAL | * TOTAL * | 1,771 | \$2,655,165 |
| | | | | |
| MONONA | ONAWA* | UTIL/TRANS | 31 | \$305,290 |
| MONONA | ONAWA* | BLDG. MTL. | 0 | \$0 |
| MONONA | ONAWA* | GEN. MDSE. | 37 | \$358,533 |
| MONONA | ONAWA* | FOOD | 0 | \$0 |
| MONONA | ONAWA* | MOTOR VEH. | 27 | \$74,665 |
| MONONA | ONAWA* | APPAREL | 0 | \$0 |
| MONONA | ONAWA* | HOME FURN. | 0 | \$0 |
| MONONA | ONAWA* | EAT DRINK | 55 | \$219,674 |
| MONONA | ONAWA* | SPECIALTY | 125 | \$70,461 |
| MONONA | ONAWA* | SERVICES | 195 | \$133,542 |
| MONONA | ONAWA* | WHOLESALE | 37 | \$42,088 |
| MONONA | ONAWA* | MISC. | 81 | \$225,862 |
| MONONA | ONAWA* | * TOTAL * | 588 | \$1,430,115 |
| MONONA | OTHER | UTIL/TRANS | 59 | \$223,296 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| MONONA | OTHER | BLDG. MTL. | 0 | \$0 |
| MONONA | OTHER | GEN. MDSE. | 23 | \$68,690 |
| MONONA | OTHER | FOOD | 21 | \$79,681 |
| MONONA | OTHER | MOTOR VEH. | 29 | \$57,158 |
| MONONA | OTHER | APPAREL | 0 | \$0 |
| MONONA | OTHER | HOME FURN. | 27 | \$34,832 |
| MONONA | OTHER | EAT DRINK | 92 | \$110,519 |
| MONONA | OTHER | SPECIALTY | 181 | \$197,537 |
| MONONA | OTHER | SERVICES | 329 | \$172,931 |
| MONONA | OTHER | WHOLESALE | 92 | \$69,552 |
| MONONA | OTHER | MISC. | 123 | \$73,867 |
| MONONA | OTHER | * TOTAL * | 976 | \$1,088,063 |
| MONONA | COUNTY TOTAL | UTIL/TRANS | 90 | \$528,586 |
| MONONA | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| MONONA | COUNTY TOTAL | GEN. MDSE. | 60 | \$427,223 |
| MONONA | COUNTY TOTAL | FOOD | 21 | \$79,681 |
| MONONA | COUNTY TOTAL | MOTOR VEH. | 56 | \$131,823 |
| MONONA | COUNTY TOTAL | APPAREL | 0 | \$0 |
| MONONA | COUNTY TOTAL | HOME FURN. | 27 | \$34,832 |
| MONONA | COUNTY TOTAL | EAT DRINK | 147 | \$330,193 |
| MONONA | COUNTY TOTAL | SPECIALTY | 306 | \$267,998 |
| MONONA | COUNTY TOTAL | SERVICES | 524 | \$306,473 |
| MONONA | COUNTY TOTAL | WHOLESALE | 129 | \$111,640 |
| MONONA | COUNTY TOTAL | MISC. | 204 | \$299,729 |
| MONONA | COUNTY TOTAL | * TOTAL * | 1,564 | \$2,518,178 |
| | | | | |
| MONROE | ALBIA* | UTIL/TRANS | 31 | \$287,035 |
| MONROE | ALBIA* | BLDG. MTL. | 24 | \$276,740 |
| MONROE | ALBIA* | GEN. MDSE. | 24 | \$221,029 |
| MONROE | ALBIA* | FOOD | 0 | \$0 |
| MONROE | ALBIA* | MOTOR VEH. | 46 | \$128,502 |
| MONROE | ALBIA* | APPAREL | 0 | \$0 |
| MONROE | ALBIA* | HOME FURN. | 20 | \$85,626 |
| MONROE | ALBIA* | EAT DRINK | 48 | \$121,432 |
| MONROE | ALBIA* | SPECIALTY | 156 | \$132,066 |
| MONROE | ALBIA* | SERVICES | 221 | \$176,977 |
| MONROE | ALBIA* | WHOLESALE | 60 | \$51,449 |
| MONROE | ALBIA* | MISC. | 155 | \$234,094 |
| MONROE | ALBIA* | * TOTAL * | 785 | \$1,714,950 |
| MONROE | OTHER | UTIL/TRANS | 0 | \$0 |
| MONROE | OTHER | BLDG. MTL. | 0 | \$0 |
| MONROE | OTHER | GEN. MDSE. | 0 | \$0 |
| MONROE | OTHER | FOOD | 0 | \$0 |
| MONROE | OTHER | MOTOR VEH. | 0 | \$0 |
| MONROE | OTHER | APPAREL | 0 | \$0 |
| MONROE | OTHER | HOME FURN. | 0 | \$0 |
| MONROE | OTHER | EAT DRINK | 0 | \$0 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|--------------|------------|----------|--------------|
| MONROE | OTHER | SPECIALTY | 61 | \$7,206 |
| MONROE | OTHER | SERVICES | 112 | \$72,261 |
| MONROE | OTHER | WHOLESALE | 0 | \$0 |
| MONROE | OTHER | MISC. | 116 | \$119,156 |
| MONROE | OTHER | * TOTAL * | 289 | \$198,623 |
| MONROE | COUNTY TOTAL | UTIL/TRANS | 31 | \$287,035 |
| MONROE | COUNTY TOTAL | BLDG. MTL. | 24 | \$276,740 |
| MONROE | COUNTY TOTAL | GEN. MDSE. | 24 | \$221,029 |
| MONROE | COUNTY TOTAL | FOOD | 0 | \$0 |
| MONROE | COUNTY TOTAL | MOTOR VEH. | 46 | \$128,502 |
| MONROE | COUNTY TOTAL | APPAREL | 0 | \$0 |
| MONROE | COUNTY TOTAL | HOME FURN. | 20 | \$85,626 |
| MONROE | COUNTY TOTAL | EAT DRINK | 48 | \$121,432 |
| MONROE | COUNTY TOTAL | SPECIALTY | 217 | \$139,272 |
| MONROE | COUNTY TOTAL | SERVICES | 333 | \$249,238 |
| MONROE | COUNTY TOTAL | WHOLESALE | 60 | \$51,449 |
| MONROE | COUNTY TOTAL | MISC. | 271 | \$353,250 |
| MONROE | COUNTY TOTAL | * TOTAL * | 1,074 | \$1,913,573 |
| | | | | |
| MONTGOMERY | RED OAK* | UTIL/TRANS | 30 | \$727,715 |
| MONTGOMERY | RED OAK* | BLDG. MTL. | 44 | \$151,916 |
| MONTGOMERY | RED OAK* | GEN. MDSE. | 25 | \$480,366 |
| MONTGOMERY | RED OAK* | FOOD | 25 | \$395,416 |
| MONTGOMERY | RED OAK* | MOTOR VEH. | 45 | \$212,053 |
| MONTGOMERY | RED OAK* | APPAREL | 0 | \$0 |
| MONTGOMERY | RED OAK* | HOME FURN. | 0 | \$0 |
| MONTGOMERY | RED OAK* | EAT DRINK | 78 | \$314,424 |
| MONTGOMERY | RED OAK* | SPECIALTY | 171 | \$179,500 |
| MONTGOMERY | RED OAK* | SERVICES | 312 | \$353,538 |
| MONTGOMERY | RED OAK* | WHOLESALE | 66 | \$254,755 |
| MONTGOMERY | RED OAK* | MISC. | 201 | \$358,513 |
| MONTGOMERY | RED OAK* | * TOTAL * | 997 | \$3,428,196 |
| MONTGOMERY | OTHER | UTIL/TRANS | 38 | \$190,786 |
| MONTGOMERY | OTHER | BLDG. MTL. | 0 | \$0 |
| MONTGOMERY | OTHER | GEN. MDSE. | 0 | \$0 |
| MONTGOMERY | OTHER | FOOD | 0 | \$0 |
| MONTGOMERY | OTHER | MOTOR VEH. | 37 | \$31,540 |
| MONTGOMERY | OTHER | APPAREL | 0 | \$0 |
| MONTGOMERY | OTHER | HOME FURN. | 0 | \$0 |
| MONTGOMERY | OTHER | EAT DRINK | 45 | \$38,752 |
| MONTGOMERY | OTHER | SPECIALTY | 128 | \$53,038 |
| MONTGOMERY | OTHER | SERVICES | 203 | \$71,001 |
| MONTGOMERY | OTHER | WHOLESALE | 66 | \$46,181 |
| MONTGOMERY | OTHER | MISC. | 122 | \$99,478 |
| MONTGOMERY | OTHER | * TOTAL * | 639 | \$530,776 |
| MONTGOMERY | COUNTY TOTAL | UTIL/TRANS | 68 | \$918,501 |
| MONTGOMERY | COUNTY TOTAL | BLDG. MTL. | 44 | \$151,916 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|--------------|------------|----------|--------------|
| MONTGOMERY | COUNTY TOTAL | GEN. MDSE. | 25 | \$480,366 |
| MONTGOMERY | COUNTY TOTAL | FOOD | 25 | \$395,416 |
| MONTGOMERY | COUNTY TOTAL | MOTOR VEH. | 82 | \$243,593 |
| MONTGOMERY | COUNTY TOTAL | APPAREL | 0 | \$0 |
| MONTGOMERY | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| MONTGOMERY | COUNTY TOTAL | EAT DRINK | 123 | \$353,176 |
| MONTGOMERY | COUNTY TOTAL | SPECIALTY | 299 | \$232,538 |
| MONTGOMERY | COUNTY TOTAL | SERVICES | 515 | \$424,539 |
| MONTGOMERY | COUNTY TOTAL | WHOLESALE | 132 | \$300,936 |
| MONTGOMERY | COUNTY TOTAL | MISC. | 323 | \$457,991 |
| MONTGOMERY | COUNTY TOTAL | * TOTAL * | 1,636 | \$3,958,972 |
| MUSCATINE | MUSCATINE* | UTIL/TRANS | 75 | \$2,313,493 |
| MUSCATINE | MUSCATINE* | BLDG. MTL. | 58 | \$1,300,440 |
| MUSCATINE | MUSCATINE* | GEN. MDSE. | 58 | \$2,839,796 |
| MUSCATINE | MUSCATINE* | FOOD | 58 | \$753,081 |
| MUSCATINE | MUSCATINE* | MOTOR VEH. | 126 | \$666,998 |
| MUSCATINE | MUSCATINE* | APPAREL | 54 | \$57,872 |
| MUSCATINE | MUSCATINE* | HOME FURN. | 105 | \$357,327 |
| MUSCATINE | MUSCATINE* | EAT DRINK | 248 | \$1,363,469 |
| MUSCATINE | MUSCATINE* | SPECIALTY | 574 | \$923,956 |
| MUSCATINE | MUSCATINE* | SERVICES | 868 | \$1,743,296 |
| MUSCATINE | MUSCATINE* | WHOLESALE | 153 | \$1,376,565 |
| MUSCATINE | MUSCATINE* | MISC. | 374 | \$590,796 |
| MUSCATINE | MUSCATINE* | * TOTAL * | 2,751 | \$14,287,089 |
| MUSCATINE | WEST LIBERTY | UTIL/TRANS | 0 | \$0 |
| MUSCATINE | WEST LIBERTY | BLDG. MTL. | 0 | \$0 |
| MUSCATINE | WEST LIBERTY | GEN. MDSE. | 0 | \$0 |
| MUSCATINE | WEST LIBERTY | FOOD | 0 | \$0 |
| MUSCATINE | WEST LIBERTY | MOTOR VEH. | 0 | \$0 |
| MUSCATINE | WEST LIBERTY | APPAREL | 0 | \$0 |
| MUSCATINE | WEST LIBERTY | HOME FURN. | 0 | \$0 |
| MUSCATINE | WEST LIBERTY | EAT DRINK | 37 | \$51,389 |
| MUSCATINE | WEST LIBERTY | SPECIALTY | 65 | \$18,009 |
| MUSCATINE | WEST LIBERTY | SERVICES | 132 | \$88,338 |
| MUSCATINE | WEST LIBERTY | WHOLESALE | 54 | \$149,784 |
| MUSCATINE | WEST LIBERTY | MISC. | 143 | \$407,708 |
| MUSCATINE | WEST LIBERTY | * TOTAL * | 431 | \$715,228 |
| MUSCATINE | WILTON | UTIL/TRANS | 33 | \$1,420,153 |
| MUSCATINE | WILTON | BLDG. MTL. | 0 | \$0 |
| MUSCATINE | WILTON | GEN. MDSE. | 0 | \$0 |
| MUSCATINE | WILTON | FOOD | 0 | \$0 |
| MUSCATINE | WILTON | MOTOR VEH. | 24 | \$36,113 |
| MUSCATINE | WILTON | APPAREL | 0 | \$0 |
| MUSCATINE | WILTON | HOME FURN. | 0 | \$0 |
| MUSCATINE | WILTON | EAT DRINK | 0 | \$0 |
| MUSCATINE | WILTON | SPECIALTY | 81 | \$24,469 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| MUSCATINE | WILTON | SERVICES | 127 | \$151,297 |
| MUSCATINE | WILTON | WHOLESALE | 32 | \$145,673 |
| MUSCATINE | WILTON | MISC. | 123 | \$162,941 |
| MUSCATINE | WILTON | * TOTAL * | 420 | \$1,940,646 |
| MUSCATINE | OTHER | UTIL/TRANS | 0 | \$0 |
| MUSCATINE | OTHER | BLDG. MTL. | 0 | \$0 |
| MUSCATINE | OTHER | GEN. MDSE. | 0 | \$0 |
| MUSCATINE | OTHER | FOOD | 0 | \$0 |
| MUSCATINE | OTHER | MOTOR VEH. | 26 | \$65,003 |
| MUSCATINE | OTHER | APPAREL | 0 | \$0 |
| MUSCATINE | OTHER | HOME FURN. | 0 | \$0 |
| MUSCATINE | OTHER | EAT DRINK | 40 | \$45,240 |
| MUSCATINE | OTHER | SPECIALTY | 100 | \$57,236 |
| MUSCATINE | OTHER | SERVICES | 122 | \$73,421 |
| MUSCATINE | OTHER | WHOLESALE | 63 | \$81,927 |
| MUSCATINE | OTHER | MISC. | 175 | \$293,500 |
| MUSCATINE | OTHER | * TOTAL * | 526 | \$616,327 |
| MUSCATINE | COUNTY TOTAL | UTIL/TRANS | 108 | \$3,733,646 |
| MUSCATINE | COUNTY TOTAL | BLDG. MTL. | 58 | \$1,300,440 |
| MUSCATINE | COUNTY TOTAL | GEN. MDSE. | 58 | \$2,839,796 |
| MUSCATINE | COUNTY TOTAL | FOOD | 58 | \$753,081 |
| MUSCATINE | COUNTY TOTAL | MOTOR VEH. | 176 | \$768,114 |
| MUSCATINE | COUNTY TOTAL | APPAREL | 54 | \$57,872 |
| MUSCATINE | COUNTY TOTAL | HOME FURN. | 105 | \$357,327 |
| MUSCATINE | COUNTY TOTAL | EAT DRINK | 325 | \$1,460,098 |
| MUSCATINE | COUNTY TOTAL | SPECIALTY | 820 | \$1,023,670 |
| MUSCATINE | COUNTY TOTAL | SERVICES | 1,249 | \$2,056,352 |
| MUSCATINE | COUNTY TOTAL | WHOLESALE | 302 | \$1,753,949 |
| MUSCATINE | COUNTY TOTAL | MISC. | 815 | \$1,454,945 |
| MUSCATINE | COUNTY TOTAL | * TOTAL * | 4,128 | \$17,559,290 |
| OBRIEN | SHELDON | UTIL/TRANS | 41 | \$802,591 |
| OBRIEN | SHELDON | BLDG. MTL. | 0 | \$0 |
| OBRIEN | SHELDON | GEN. MDSE. | 28 | \$372,587 |
| OBRIEN | SHELDON | FOOD | 0 | \$0 |
| OBRIEN | SHELDON | MOTOR VEH. | 54 | \$164,033 |
| OBRIEN | SHELDON | APPAREL | 27 | \$93,183 |
| OBRIEN | SHELDON | HOME FURN. | 30 | \$114,650 |
| OBRIEN | SHELDON | EAT DRINK | 62 | \$227,903 |
| OBRIEN | SHELDON | SPECIALTY | 156 | \$283,179 |
| OBRIEN | SHELDON | SERVICES | 357 | \$423,689 |
| OBRIEN | SHELDON | WHOLESALE | 99 | \$232,552 |
| OBRIEN | SHELDON | MISC. | 159 | \$475,946 |
| OBRIEN | SHELDON | * TOTAL * | 1,013 | \$3,190,313 |
| OBRIEN | OTHER | UTIL/TRANS | 58 | \$266,842 |
| OBRIEN | OTHER | BLDG. MTL. | 26 | \$200,430 |
| OBRIEN | OTHER | GEN. MDSE. | 0 | \$0 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| OBRIEN | OTHER | FOOD | 32 | \$116,291 |
| OBRIEN | OTHER | MOTOR VEH. | 73 | \$116,987 |
| OBRIEN | OTHER | APPAREL | 0 | \$0 |
| OBRIEN | OTHER | HOME FURN. | 21 | \$33,903 |
| OBRIEN | OTHER | EAT DRINK | 106 | \$155,440 |
| OBRIEN | OTHER | SPECIALTY | 218 | \$82,909 |
| OBRIEN | OTHER | SERVICES | 472 | \$314,374 |
| OBRIEN | OTHER | WHOLESALE | 136 | \$315,000 |
| OBRIEN | OTHER | MISC. | 231 | \$212,885 |
| OBRIEN | OTHER | * TOTAL * | 1,373 | \$1,815,061 |
| OBRIEN | COUNTY TOTAL | UTIL/TRANS | 99 | \$1,069,433 |
| OBRIEN | COUNTY TOTAL | BLDG. MTL. | 26 | \$200,430 |
| OBRIEN | COUNTY TOTAL | GEN. MDSE. | 28 | \$372,587 |
| OBRIEN | COUNTY TOTAL | FOOD | 32 | \$116,291 |
| OBRIEN | COUNTY TOTAL | MOTOR VEH. | 127 | \$281,020 |
| OBRIEN | COUNTY TOTAL | APPAREL | 27 | \$93,183 |
| OBRIEN | COUNTY TOTAL | HOME FURN. | 51 | \$148,553 |
| OBRIEN | COUNTY TOTAL | EAT DRINK | 168 | \$383,343 |
| OBRIEN | COUNTY TOTAL | SPECIALTY | 374 | \$366,088 |
| OBRIEN | COUNTY TOTAL | SERVICES | 829 | \$738,063 |
| OBRIEN | COUNTY TOTAL | WHOLESALE | 235 | \$547,552 |
| OBRIEN | COUNTY TOTAL | MISC. | 390 | \$688,831 |
| OBRIEN | COUNTY TOTAL | * TOTAL * | 2,386 | \$5,005,374 |
| | | | | |
| OSCEOLA | SIBLEY* | UTIL/TRANS | 0 | \$0 |
| OSCEOLA | SIBLEY* | BLDG. MTL. | 20 | \$125,080 |
| OSCEOLA | SIBLEY* | GEN. MDSE. | 20 | \$93,883 |
| OSCEOLA | SIBLEY* | FOOD | 0 | \$0 |
| OSCEOLA | SIBLEY* | MOTOR VEH. | 0 | \$0 |
| OSCEOLA | SIBLEY* | APPAREL | 0 | \$0 |
| OSCEOLA | SIBLEY* | HOME FURN. | 0 | \$0 |
| OSCEOLA | SIBLEY* | EAT DRINK | 24 | \$76,060 |
| OSCEOLA | SIBLEY* | SPECIALTY | 68 | \$74,307 |
| OSCEOLA | SIBLEY* | SERVICES | 170 | \$127,449 |
| OSCEOLA | SIBLEY* | WHOLESALE | 40 | \$283,987 |
| OSCEOLA | SIBLEY* | MISC. | 154 | \$480,173 |
| OSCEOLA | SIBLEY* | * TOTAL * | 496 | \$1,260,939 |
| OSCEOLA | OTHER | UTIL/TRANS | 27 | \$117,013 |
| OSCEOLA | OTHER | BLDG. MTL. | 0 | \$0 |
| OSCEOLA | OTHER | GEN. MDSE. | 0 | \$0 |
| OSCEOLA | OTHER | FOOD | 0 | \$0 |
| OSCEOLA | OTHER | MOTOR VEH. | 0 | \$0 |
| OSCEOLA | OTHER | APPAREL | 0 | \$0 |
| OSCEOLA | OTHER | HOME FURN. | 0 | \$0 |
| OSCEOLA | OTHER | EAT DRINK | 36 | \$55,358 |
| OSCEOLA | OTHER | SPECIALTY | 64 | \$50,818 |
| OSCEOLA | OTHER | SERVICES | 135 | \$55,748 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| OSCEOLA | OTHER | WHOLESALE | 44 | \$89,720 |
| OSCEOLA | OTHER | MISC. | 112 | \$78,834 |
| OSCEOLA | OTHER | * TOTAL * | 418 | \$447,491 |
| OSCEOLA | COUNTY TOTAL | UTIL/TRANS | 27 | \$117,013 |
| OSCEOLA | COUNTY TOTAL | BLDG. MTL. | 20 | \$125,080 |
| OSCEOLA | COUNTY TOTAL | GEN. MDSE. | 20 | \$93,883 |
| OSCEOLA | COUNTY TOTAL | FOOD | 0 | \$0 |
| OSCEOLA | COUNTY TOTAL | MOTOR VEH. | 0 | \$0 |
| OSCEOLA | COUNTY TOTAL | APPAREL | 0 | \$0 |
| OSCEOLA | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| OSCEOLA | COUNTY TOTAL | EAT DRINK | 60 | \$131,418 |
| OSCEOLA | COUNTY TOTAL | SPECIALTY | 132 | \$125,125 |
| OSCEOLA | COUNTY TOTAL | SERVICES | 305 | \$183,197 |
| OSCEOLA | COUNTY TOTAL | WHOLESALE | 84 | \$373,707 |
| OSCEOLA | COUNTY TOTAL | MISC. | 266 | \$559,007 |
| OSCEOLA | COUNTY TOTAL | * TOTAL * | 914 | \$1,708,430 |
| PAGE | CLARINDA* | UTIL/TRANS | 0 | \$0 |
| PAGE | CLARINDA* | BLDG. MTL. | 0 | \$0 |
| PAGE | CLARINDA* | GEN. MDSE. | 25 | \$231,170 |
| PAGE | CLARINDA* | FOOD | 21 | \$228,535 |
| PAGE | CLARINDA* | MOTOR VEH. | 31 | \$72,066 |
| PAGE | CLARINDA* | APPAREL | 0 | \$0 |
| PAGE | CLARINDA* | HOME FURN. | 28 | \$85,241 |
| PAGE | CLARINDA* | EAT DRINK | 66 | \$271,415 |
| PAGE | CLARINDA* | SPECIALTY | 194 | \$101,258 |
| PAGE | CLARINDA* | SERVICES | 346 | \$242,880 |
| PAGE | CLARINDA* | WHOLESALE | 54 | \$178,846 |
| PAGE | CLARINDA* | MISC. | 168 | \$469,696 |
| PAGE | CLARINDA* | * TOTAL * | 933 | \$1,881,107 |
| PAGE | SHENANDOAH | UTIL/TRANS | 20 | \$548,646 |
| PAGE | SHENANDOAH | BLDG. MTL. | 28 | \$141,375 |
| PAGE | SHENANDOAH | GEN. MDSE. | 0 | \$0 |
| PAGE | SHENANDOAH | FOOD | 24 | \$193,056 |
| PAGE | SHENANDOAH | MOTOR VEH. | 55 | \$176,232 |
| PAGE | SHENANDOAH | APPAREL | 28 | \$69,870 |
| PAGE | SHENANDOAH | HOME FURN. | 0 | \$0 |
| PAGE | SHENANDOAH | EAT DRINK | 48 | \$160,239 |
| PAGE | SHENANDOAH | SPECIALTY | 177 | \$136,510 |
| PAGE | SHENANDOAH | SERVICES | 308 | \$200,226 |
| PAGE | SHENANDOAH | WHOLESALE | 49 | \$116,248 |
| PAGE | SHENANDOAH | MISC. | 153 | \$237,763 |
| PAGE | SHENANDOAH | * TOTAL * | 890 | \$1,980,165 |
| PAGE | OTHER | UTIL/TRANS | 34 | \$23,217 |
| PAGE | OTHER | BLDG. MTL. | 0 | \$0 |
| PAGE | OTHER | GEN. MDSE. | 0 | \$0 |
| PAGE | OTHER | FOOD | 0 | \$0 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| PAGE | OTHER | MOTOR VEH. | 24 | \$52,201 |
| PAGE | OTHER | APPAREL | 0 | \$0 |
| PAGE | OTHER | HOME FURN. | 0 | \$0 |
| PAGE | OTHER | EAT DRINK | 26 | \$21,699 |
| PAGE | OTHER | SPECIALTY | 75 | \$7,235 |
| PAGE | OTHER | SERVICES | 129 | \$74,831 |
| PAGE | OTHER | WHOLESALE | 33 | \$16,819 |
| PAGE | OTHER | MISC. | 79 | \$61,703 |
| PAGE | OTHER | * TOTAL * | 400 | \$257,705 |
| PAGE | COUNTY TOTAL | UTIL/TRANS | 54 | \$571,863 |
| PAGE | COUNTY TOTAL | BLDG. MTL. | 28 | \$141,375 |
| PAGE | COUNTY TOTAL | GEN. MDSE. | 25 | \$231,170 |
| PAGE | COUNTY TOTAL | FOOD | 45 | \$421,591 |
| PAGE | COUNTY TOTAL | MOTOR VEH. | 110 | \$300,499 |
| PAGE | COUNTY TOTAL | APPAREL | 28 | \$69,870 |
| PAGE | COUNTY TOTAL | HOME FURN. | 28 | \$85,241 |
| PAGE | COUNTY TOTAL | EAT DRINK | 140 | \$453,353 |
| PAGE | COUNTY TOTAL | SPECIALTY | 446 | \$245,003 |
| PAGE | COUNTY TOTAL | SERVICES | 783 | \$517,937 |
| PAGE | COUNTY TOTAL | WHOLESALE | 136 | \$311,913 |
| PAGE | COUNTY TOTAL | MISC. | 400 | \$769,162 |
| PAGE | COUNTY TOTAL | * TOTAL * | 2,223 | \$4,118,977 |
| | | | | |
| PALO ALTO | EMMETSBURG* | UTIL/TRANS | 0 | \$0 |
| PALO ALTO | EMMETSBURG* | BLDG. MTL. | 27 | \$161,730 |
| PALO ALTO | EMMETSBURG* | GEN. MDSE. | 20 | \$121,344 |
| PALO ALTO | EMMETSBURG* | FOOD | 0 | \$0 |
| PALO ALTO | EMMETSBURG* | MOTOR VEH. | 26 | \$83,346 |
| PALO ALTO | EMMETSBURG* | APPAREL | 0 | \$0 |
| PALO ALTO | EMMETSBURG* | HOME FURN. | 0 | \$0 |
| PALO ALTO | EMMETSBURG* | EAT DRINK | 51 | \$162,123 |
| PALO ALTO | EMMETSBURG* | SPECIALTY | 143 | \$169,938 |
| PALO ALTO | EMMETSBURG* | SERVICES | 218 | \$258,787 |
| PALO ALTO | EMMETSBURG* | WHOLESALE | 29 | \$50,438 |
| PALO ALTO | EMMETSBURG* | MISC. | 114 | \$379,830 |
| PALO ALTO | EMMETSBURG* | * TOTAL * | 628 | \$1,387,536 |
| PALO ALTO | OTHER | UTIL/TRANS | 104 | \$300,803 |
| PALO ALTO | OTHER | BLDG. MTL. | 0 | \$0 |
| PALO ALTO | OTHER | GEN. MDSE. | 20 | \$77,098 |
| PALO ALTO | OTHER | FOOD | 0 | \$0 |
| PALO ALTO | OTHER | MOTOR VEH. | 28 | \$45,656 |
| PALO ALTO | OTHER | APPAREL | 0 | \$0 |
| PALO ALTO | OTHER | HOME FURN. | 0 | \$0 |
| PALO ALTO | OTHER | EAT DRINK | 59 | \$76,615 |
| PALO ALTO | OTHER | SPECIALTY | 155 | \$24,450 |
| PALO ALTO | OTHER | SERVICES | 242 | \$135,402 |
| PALO ALTO | OTHER | WHOLESALE | 33 | \$10,516 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| PALO ALTO | OTHER | MISC. | 120 | \$818,338 |
| PALO ALTO | OTHER | * TOTAL * | 761 | \$1,488,878 |
| PALO ALTO | COUNTY TOTAL | UTIL/TRANS | 104 | \$300,803 |
| PALO ALTO | COUNTY TOTAL | BLDG. MTL. | 27 | \$161,730 |
| PALO ALTO | COUNTY TOTAL | GEN. MDSE. | 40 | \$198,442 |
| PALO ALTO | COUNTY TOTAL | FOOD | 0 | \$0 |
| PALO ALTO | COUNTY TOTAL | MOTOR VEH. | 54 | \$129,002 |
| PALO ALTO | COUNTY TOTAL | APPAREL | 0 | \$0 |
| PALO ALTO | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| PALO ALTO | COUNTY TOTAL | EAT DRINK | 110 | \$238,738 |
| PALO ALTO | COUNTY TOTAL | SPECIALTY | 298 | \$194,388 |
| PALO ALTO | COUNTY TOTAL | SERVICES | 460 | \$394,189 |
| PALO ALTO | COUNTY TOTAL | WHOLESALE | 62 | \$60,954 |
| PALO ALTO | COUNTY TOTAL | MISC. | 234 | \$1,198,168 |
| PALO ALTO | COUNTY TOTAL | * TOTAL * | 1,389 | \$2,876,414 |
| | | | | |
| PLYMOUTH | LE MARS* | UTIL/TRANS | 43 | \$755,062 |
| PLYMOUTH | LE MARS* | BLDG. MTL. | 32 | \$266,572 |
| PLYMOUTH | LE MARS* | GEN. MDSE. | 37 | \$1,014,537 |
| PLYMOUTH | LE MARS* | FOOD | 23 | \$278,606 |
| PLYMOUTH | LE MARS* | MOTOR VEH. | 56 | \$269,595 |
| PLYMOUTH | LE MARS* | APPAREL | 34 | \$114,881 |
| PLYMOUTH | LE MARS* | HOME FURN. | 39 | \$66,777 |
| PLYMOUTH | LE MARS* | EAT DRINK | 139 | \$642,188 |
| PLYMOUTH | LE MARS* | SPECIALTY | 248 | \$297,085 |
| PLYMOUTH | LE MARS* | SERVICES | 503 | \$637,822 |
| PLYMOUTH | LE MARS* | WHOLESALE | 127 | \$759,436 |
| PLYMOUTH | LE MARS* | MISC. | 241 | \$351,330 |
| PLYMOUTH | LE MARS* | * TOTAL * | 1,522 | \$5,453,891 |
| PLYMOUTH | OTHER | UTIL/TRANS | 58 | \$255,784 |
| PLYMOUTH | OTHER | BLDG. MTL. | 43 | \$219,464 |
| PLYMOUTH | OTHER | GEN. MDSE. | 47 | \$158,486 |
| PLYMOUTH | OTHER | FOOD | 0 | \$0 |
| PLYMOUTH | OTHER | MOTOR VEH. | 87 | \$124,599 |
| PLYMOUTH | OTHER | APPAREL | 0 | \$0 |
| PLYMOUTH | OTHER | HOME FURN. | 38 | \$123,997 |
| PLYMOUTH | OTHER | EAT DRINK | 124 | \$170,635 |
| PLYMOUTH | OTHER | SPECIALTY | 235 | \$81,998 |
| PLYMOUTH | OTHER | SERVICES | 524 | \$313,604 |
| PLYMOUTH | OTHER | WHOLESALE | 86 | \$115,873 |
| PLYMOUTH | OTHER | MISC. | 253 | \$206,027 |
| PLYMOUTH | OTHER | * TOTAL * | 1,495 | \$1,770,467 |
| PLYMOUTH | COUNTY TOTAL | UTIL/TRANS | 101 | \$1,010,846 |
| PLYMOUTH | COUNTY TOTAL | BLDG. MTL. | 75 | \$486,036 |
| PLYMOUTH | COUNTY TOTAL | GEN. MDSE. | 84 | \$1,173,023 |
| PLYMOUTH | COUNTY TOTAL | FOOD | 23 | \$278,606 |
| PLYMOUTH | COUNTY TOTAL | MOTOR VEH. | 143 | \$394,194 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|-----------------|------------|----------|---------------|
| PLYMOUTH | COUNTY TOTAL | APPAREL | 34 | \$114,881 |
| PLYMOUTH | COUNTY TOTAL | HOME FURN. | 77 | \$190,774 |
| PLYMOUTH | COUNTY TOTAL | EAT DRINK | 263 | \$812,823 |
| PLYMOUTH | COUNTY TOTAL | SPECIALTY | 483 | \$379,083 |
| PLYMOUTH | COUNTY TOTAL | SERVICES | 1,027 | \$951,426 |
| PLYMOUTH | COUNTY TOTAL | WHOLESALE | 213 | \$875,309 |
| PLYMOUTH | COUNTY TOTAL | MISC. | 494 | \$557,357 |
| PLYMOUTH | COUNTY TOTAL | * TOTAL * | 3,017 | \$7,224,358 |
| | | | | |
| POCAHONTAS | COUNTY TOTAL | UTIL/TRANS | 112 | \$442,636 |
| POCAHONTAS | COUNTY TOTAL | BLDG. MTL. | 35 | \$138,082 |
| POCAHONTAS | COUNTY TOTAL | GEN. MDSE. | 30 | \$135,499 |
| POCAHONTAS | COUNTY TOTAL | FOOD | 40 | \$144,909 |
| POCAHONTAS | COUNTY TOTAL | MOTOR VEH. | 58 | \$94,200 |
| POCAHONTAS | COUNTY TOTAL | APPAREL | 0 | \$0 |
| POCAHONTAS | COUNTY TOTAL | HOME FURN. | 35 | \$14,603 |
| POCAHONTAS | COUNTY TOTAL | EAT DRINK | 86 | \$127,622 |
| POCAHONTAS | COUNTY TOTAL | SPECIALTY | 250 | \$83,382 |
| POCAHONTAS | COUNTY TOTAL | SERVICES | 384 | \$175,595 |
| POCAHONTAS | COUNTY TOTAL | WHOLESALE | 141 | \$188,331 |
| POCAHONTAS | COUNTY TOTAL | MISC. | 226 | \$260,007 |
| POCAHONTAS | COUNTY TOTAL | * TOTAL * | 1,397 | \$1,804,866 |
| | | | | |
| POLK | DES MOINES* | UTIL/TRANS | 462 | \$31,363,780 |
| POLK | DES MOINES* | BLDG. MTL. | 381 | \$9,354,969 |
| POLK | DES MOINES* | GEN. MDSE. | 441 | \$24,006,422 |
| POLK | DES MOINES* | FOOD | 403 | \$5,787,671 |
| POLK | DES MOINES* | MOTOR VEH. | 934 | \$8,855,841 |
| POLK | DES MOINES* | APPAREL | 479 | \$4,925,050 |
| POLK | DES MOINES* | HOME FURN. | 649 | \$8,968,799 |
| POLK | DES MOINES* | EAT DRINK | 2,108 | \$12,643,058 |
| POLK | DES MOINES* | SPECIALTY | 4,289 | \$14,154,210 |
| POLK | DES MOINES* | SERVICES | 7,416 | \$33,901,647 |
| POLK | DES MOINES* | WHOLESALE | 1,521 | \$22,617,140 |
| POLK | DES MOINES* | MISC. | 2,604 | \$13,974,384 |
| POLK | DES MOINES* | * TOTAL * | 21,687 | \$190,552,971 |
| POLK | WEST DES MOINES | UTIL/TRANS | 114 | \$3,007,549 |
| POLK | WEST DES MOINES | BLDG. MTL. | 59 | \$3,744,990 |
| POLK | WEST DES MOINES | GEN. MDSE. | 90 | \$7,474,358 |
| POLK | WEST DES MOINES | FOOD | 77 | \$1,727,227 |
| POLK | WEST DES MOINES | MOTOR VEH. | 86 | \$813,683 |
| POLK | WEST DES MOINES | APPAREL | 234 | \$3,433,594 |
| POLK | WEST DES MOINES | HOME FURN. | 124 | \$544,157 |
| POLK | WEST DES MOINES | EAT DRINK | 459 | \$4,314,677 |
| POLK | WEST DES MOINES | SPECIALTY | 1,253 | \$5,717,619 |
| POLK | WEST DES MOINES | SERVICES | 1,648 | \$5,454,316 |
| POLK | WEST DES MOINES | WHOLESALE | 267 | \$2,187,959 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|-----------------|------------|----------|--------------|
| POLK | WEST DES MOINES | MISC. | 527 | \$3,010,066 |
| POLK | WEST DES MOINES | * TOTAL * | 4,938 | \$41,430,195 |
| POLK | URBANDALE | UTIL/TRANS | 65 | \$1,959,525 |
| POLK | URBANDALE | BLDG. MTL. | 51 | \$827,619 |
| POLK | URBANDALE | GEN. MDSE. | 45 | \$1,200,446 |
| POLK | URBANDALE | FOOD | 64 | \$877,871 |
| POLK | URBANDALE | MOTOR VEH. | 41 | \$436,151 |
| POLK | URBANDALE | APPAREL | 42 | \$249,782 |
| POLK | URBANDALE | HOME FURN. | 80 | \$3,081,710 |
| POLK | URBANDALE | EAT DRINK | 189 | \$1,497,560 |
| POLK | URBANDALE | SPECIALTY | 517 | \$2,208,698 |
| POLK | URBANDALE | SERVICES | 883 | \$3,015,508 |
| POLK | URBANDALE | WHOLESALE | 187 | \$2,458,800 |
| POLK | URBANDALE | MISC. | 288 | \$1,943,180 |
| POLK | URBANDALE | * TOTAL * | 2,452 | \$19,756,850 |
| POLK | ALTOONA | UTIL/TRANS | 36 | \$373,142 |
| POLK | ALTOONA | BLDG. MTL. | 0 | \$0 |
| POLK | ALTOONA | GEN. MDSE. | 36 | \$2,442,769 |
| POLK | ALTOONA | FOOD | 23 | \$398,748 |
| POLK | ALTOONA | MOTOR VEH. | 34 | \$715,370 |
| POLK | ALTOONA | APPAREL | 0 | \$0 |
| POLK | ALTOONA | HOME FURN. | 0 | \$0 |
| POLK | ALTOONA | EAT DRINK | 90 | \$678,701 |
| POLK | ALTOONA | SPECIALTY | 257 | \$228,638 |
| POLK | ALTOONA | SERVICES | 327 | \$1,883,270 |
| POLK | ALTOONA | WHOLESALE | 57 | \$177,638 |
| POLK | ALTOONA | MISC. | 198 | \$1,224,703 |
| POLK | ALTOONA | * TOTAL * | 1,058 | \$8,122,979 |
| POLK | ANKENY | UTIL/TRANS | 52 | \$491,553 |
| POLK | ANKENY | BLDG. MTL. | 87 | \$3,689,730 |
| POLK | ANKENY | GEN. MDSE. | 57 | \$3,733,947 |
| POLK | ANKENY | FOOD | 36 | \$710,593 |
| POLK | ANKENY | MOTOR VEH. | 93 | \$1,121,028 |
| POLK | ANKENY | APPAREL | 24 | \$56,438 |
| POLK | ANKENY | HOME FURN. | 72 | \$293,802 |
| POLK | ANKENY | EAT DRINK | 233 | \$1,611,623 |
| POLK | ANKENY | SPECIALTY | 695 | \$846,196 |
| POLK | ANKENY | SERVICES | 852 | \$1,619,796 |
| POLK | ANKENY | WHOLESALE | 190 | \$1,563,523 |
| POLK | ANKENY | MISC. | 398 | \$1,107,697 |
| POLK | ANKENY | * TOTAL * | 2,789 | \$16,845,926 |
| POLK | WINDSOR HTS | UTIL/TRANS | 0 | \$0 |
| POLK | WINDSOR HTS | BLDG. MTL. | 0 | \$0 |
| POLK | WINDSOR HTS | GEN. MDSE. | 0 | \$0 |
| POLK | WINDSOR HTS | FOOD | 0 | \$0 |
| POLK | WINDSOR HTS | MOTOR VEH. | 0 | \$0 |
| POLK | WINDSOR HTS | APPAREL | 0 | \$0 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|---------------|------------|----------|--------------|
| POLK | WINDSOR HTS | HOME FURN. | 0 | \$0 |
| POLK | WINDSOR HTS | EAT DRINK | 24 | \$87,575 |
| POLK | WINDSOR HTS | SPECIALTY | 47 | \$81,665 |
| POLK | WINDSOR HTS | SERVICES | 57 | \$80,031 |
| POLK | WINDSOR HTS | WHOLESALE | 0 | \$0 |
| POLK | WINDSOR HTS | MISC. | 72 | \$536,999 |
| POLK | WINDSOR HTS | * TOTAL * | 200 | \$786,270 |
| POLK | CLIVE | UTIL/TRANS | 31 | \$143,564 |
| POLK | CLIVE | BLDG. MTL. | 0 | \$0 |
| POLK | CLIVE | GEN. MDSE. | 26 | \$2,015,473 |
| POLK | CLIVE | FOOD | 31 | \$75,233 |
| POLK | CLIVE | MOTOR VEH. | 39 | \$657,711 |
| POLK | CLIVE | APPAREL | 37 | \$734,440 |
| POLK | CLIVE | HOME FURN. | 78 | \$1,934,175 |
| POLK | CLIVE | EAT DRINK | 136 | \$1,777,357 |
| POLK | CLIVE | SPECIALTY | 227 | \$644,338 |
| POLK | CLIVE | SERVICES | 452 | \$1,669,699 |
| POLK | CLIVE | WHOLESALE | 61 | \$1,231,250 |
| POLK | CLIVE | MISC. | 106 | \$2,576,914 |
| POLK | CLIVE | * TOTAL * | 1,224 | \$13,460,154 |
| POLK | PLEASANT HILL | UTIL/TRANS | 0 | \$0 |
| POLK | PLEASANT HILL | BLDG. MTL. | 0 | \$0 |
| POLK | PLEASANT HILL | GEN. MDSE. | 0 | \$0 |
| POLK | PLEASANT HILL | FOOD | 0 | \$0 |
| POLK | PLEASANT HILL | MOTOR VEH. | 0 | \$0 |
| POLK | PLEASANT HILL | APPAREL | 0 | \$0 |
| POLK | PLEASANT HILL | HOME FURN. | 0 | \$0 |
| POLK | PLEASANT HILL | EAT DRINK | 32 | \$241,971 |
| POLK | PLEASANT HILL | SPECIALTY | 105 | \$57,438 |
| POLK | PLEASANT HILL | SERVICES | 85 | \$284,966 |
| POLK | PLEASANT HILL | WHOLESALE | 0 | \$0 |
| POLK | PLEASANT HILL | MISC. | 119 | \$494,514 |
| POLK | PLEASANT HILL | * TOTAL * | 341 | \$1,078,889 |
| POLK | JOHNSTON | UTIL/TRANS | 32 | \$179,783 |
| POLK | JOHNSTON | BLDG. MTL. | 0 | \$0 |
| POLK | JOHNSTON | GEN. MDSE. | 0 | \$0 |
| POLK | JOHNSTON | FOOD | 43 | \$785,119 |
| POLK | JOHNSTON | MOTOR VEH. | 28 | \$355,089 |
| POLK | JOHNSTON | APPAREL | 0 | \$0 |
| POLK | JOHNSTON | HOME FURN. | 21 | \$20,841 |
| POLK | JOHNSTON | EAT DRINK | 102 | \$726,799 |
| POLK | JOHNSTON | SPECIALTY | 124 | \$60,052 |
| POLK | JOHNSTON | SERVICES | 322 | \$819,507 |
| POLK | JOHNSTON | WHOLESALE | 55 | \$203,207 |
| POLK | JOHNSTON | MISC. | 200 | \$1,241,221 |
| POLK | JOHNSTON | * TOTAL * | 927 | \$4,391,618 |
| POLK | OTHER | UTIL/TRANS | 125 | \$345,791 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------------|-----------------|------------|----------|---------------|
| POLK | OTHER | BLDG. MTL. | 27 | \$50,183 |
| POLK | OTHER | GEN. MDSE. | 57 | \$429,830 |
| POLK | OTHER | FOOD | 28 | \$131,350 |
| POLK | OTHER | MOTOR VEH. | 45 | \$194,138 |
| POLK | OTHER | APPAREL | 0 | \$0 |
| POLK | OTHER | HOME FURN. | 32 | \$89,616 |
| POLK | OTHER | EAT DRINK | 121 | \$513,093 |
| POLK | OTHER | SPECIALTY | 501 | \$433,254 |
| POLK | OTHER | SERVICES | 540 | \$1,089,785 |
| POLK | OTHER | WHOLESALE | 138 | \$2,451,366 |
| POLK | OTHER | MISC. | 1,106 | \$1,833,979 |
| POLK | OTHER | * TOTAL * | 2,720 | \$7,562,385 |
| POLK | COUNTY TOTAL | UTIL/TRANS | 917 | \$37,864,687 |
| POLK | COUNTY TOTAL | BLDG. MTL. | 605 | \$17,667,491 |
| POLK | COUNTY TOTAL | GEN. MDSE. | 752 | \$41,303,245 |
| POLK | COUNTY TOTAL | FOOD | 705 | \$10,493,812 |
| POLK | COUNTY TOTAL | MOTOR VEH. | 1,300 | \$13,149,011 |
| POLK | COUNTY TOTAL | APPAREL | 816 | \$9,399,304 |
| POLK | COUNTY TOTAL | HOME FURN. | 1,056 | \$14,933,100 |
| POLK | COUNTY TOTAL | EAT DRINK | 3,494 | \$24,092,414 |
| POLK | COUNTY TOTAL | SPECIALTY | 8,015 | \$24,432,111 |
| POLK | COUNTY TOTAL | SERVICES | 12,582 | \$49,818,525 |
| POLK | COUNTY TOTAL | WHOLESALE | 2,476 | \$32,890,883 |
| POLK | COUNTY TOTAL | MISC. | 5,618 | \$27,943,657 |
| POLK | COUNTY TOTAL | * TOTAL * | 38,336 | \$303,988,240 |
| | | | | |
| POTTAWATTAMIE | COUNCIL BLUFFS* | UTIL/TRANS | 93 | \$5,864,252 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | BLDG. MTL. | 88 | \$3,878,986 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | GEN. MDSE. | 160 | \$9,087,223 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | FOOD | 104 | \$1,979,650 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | MOTOR VEH. | 285 | \$2,610,575 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | APPAREL | 133 | \$1,202,801 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | HOME FURN. | 133 | \$454,657 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | EAT DRINK | 493 | \$4,339,845 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | SPECIALTY | 893 | \$3,097,678 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | SERVICES | 1,715 | \$5,068,601 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | WHOLESALE | 247 | \$1,646,846 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | MISC. | 609 | \$1,669,675 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | * TOTAL * | 4,953 | \$40,900,789 |
| POTTAWATTAMIE | CARTER LAKE | UTIL/TRANS | 0 | \$0 |
| POTTAWATTAMIE | CARTER LAKE | BLDG. MTL. | 0 | \$0 |
| POTTAWATTAMIE | CARTER LAKE | GEN. MDSE. | 0 | \$0 |
| POTTAWATTAMIE | CARTER LAKE | FOOD | 0 | \$0 |
| POTTAWATTAMIE | CARTER LAKE | MOTOR VEH. | 27 | \$38,514 |
| POTTAWATTAMIE | CARTER LAKE | APPAREL | 0 | \$0 |
| POTTAWATTAMIE | CARTER LAKE | HOME FURN. | 0 | \$0 |
| POTTAWATTAMIE | CARTER LAKE | EAT DRINK | 32 | \$77,995 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------------|--------------|------------|----------|--------------|
| POTTAWATTAMIE | CARTER LAKE | SPECIALTY | 35 | \$27,734 |
| POTTAWATTAMIE | CARTER LAKE | SERVICES | 96 | \$262,978 |
| POTTAWATTAMIE | CARTER LAKE | WHOLESALE | 0 | \$0 |
| POTTAWATTAMIE | CARTER LAKE | MISC. | 55 | \$156,433 |
| POTTAWATTAMIE | CARTER LAKE | * TOTAL * | 245 | \$563,654 |
| POTTAWATTAMIE | OTHER | UTIL/TRANS | 111 | \$334,489 |
| POTTAWATTAMIE | OTHER | BLDG. MTL. | 47 | \$287,341 |
| POTTAWATTAMIE | OTHER | GEN. MDSE. | 67 | \$347,793 |
| POTTAWATTAMIE | OTHER | FOOD | 38 | \$93,250 |
| POTTAWATTAMIE | OTHER | MOTOR VEH. | 107 | \$389,096 |
| POTTAWATTAMIE | OTHER | APPAREL | 0 | \$0 |
| POTTAWATTAMIE | OTHER | HOME FURN. | 0 | \$0 |
| POTTAWATTAMIE | OTHER | EAT DRINK | 159 | \$442,856 |
| POTTAWATTAMIE | OTHER | SPECIALTY | 387 | \$346,678 |
| POTTAWATTAMIE | OTHER | SERVICES | 591 | \$452,830 |
| POTTAWATTAMIE | OTHER | WHOLESALE | 132 | \$216,483 |
| POTTAWATTAMIE | OTHER | MISC. | 429 | \$402,581 |
| POTTAWATTAMIE | OTHER | * TOTAL * | 2,068 | \$3,313,397 |
| POTTAWATTAMIE | COUNTY TOTAL | UTIL/TRANS | 204 | \$6,198,741 |
| POTTAWATTAMIE | COUNTY TOTAL | BLDG. MTL. | 135 | \$4,166,327 |
| POTTAWATTAMIE | COUNTY TOTAL | GEN. MDSE. | 227 | \$9,435,016 |
| POTTAWATTAMIE | COUNTY TOTAL | FOOD | 142 | \$2,072,900 |
| POTTAWATTAMIE | COUNTY TOTAL | MOTOR VEH. | 419 | \$3,038,185 |
| POTTAWATTAMIE | COUNTY TOTAL | APPAREL | 133 | \$1,202,801 |
| POTTAWATTAMIE | COUNTY TOTAL | HOME FURN. | 133 | \$454,657 |
| POTTAWATTAMIE | COUNTY TOTAL | EAT DRINK | 684 | \$4,860,696 |
| POTTAWATTAMIE | COUNTY TOTAL | SPECIALTY | 1,315 | \$3,472,090 |
| POTTAWATTAMIE | COUNTY TOTAL | SERVICES | 2,402 | \$5,784,409 |
| POTTAWATTAMIE | COUNTY TOTAL | WHOLESALE | 379 | \$1,863,329 |
| POTTAWATTAMIE | COUNTY TOTAL | MISC. | 1,093 | \$2,228,689 |
| POTTAWATTAMIE | COUNTY TOTAL | * TOTAL * | 7,266 | \$44,777,840 |
| POWESHIEK | GRINNELL | UTIL/TRANS | 39 | \$84,983 |
| POWESHIEK | GRINNELL | BLDG. MTL. | 22 | \$159,580 |
| POWESHIEK | GRINNELL | GEN. MDSE. | 34 | \$849,733 |
| POWESHIEK | GRINNELL | FOOD | 0 | \$0 |
| POWESHIEK | GRINNELL | MOTOR VEH. | 48 | \$206,618 |
| POWESHIEK | GRINNELL | APPAREL | 28 | \$68,470 |
| POWESHIEK | GRINNELL | HOME FURN. | 37 | \$110,630 |
| POWESHIEK | GRINNELL | EAT DRINK | 95 | \$473,836 |
| POWESHIEK | GRINNELL | SPECIALTY | 247 | \$195,118 |
| POWESHIEK | GRINNELL | SERVICES | 408 | \$564,704 |
| POWESHIEK | GRINNELL | WHOLESALE | 90 | \$194,096 |
| POWESHIEK | GRINNELL | MISC. | 217 | \$635,341 |
| POWESHIEK | GRINNELL | * TOTAL * | 1,265 | \$3,543,109 |
| POWESHIEK | OTHER | UTIL/TRANS | 99 | \$848,127 |
| POWESHIEK | OTHER | BLDG. MTL. | 34 | \$309,957 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| POWESHIEK | OTHER | GEN. MDSE. | 32 | \$304,421 |
| POWESHIEK | OTHER | FOOD | 0 | \$0 |
| POWESHIEK | OTHER | MOTOR VEH. | 98 | \$218,149 |
| POWESHIEK | OTHER | APPAREL | 0 | \$0 |
| POWESHIEK | OTHER | HOME FURN. | 27 | \$41,229 |
| POWESHIEK | OTHER | EAT DRINK | 76 | \$215,939 |
| POWESHIEK | OTHER | SPECIALTY | 230 | \$85,056 |
| POWESHIEK | OTHER | SERVICES | 406 | \$284,456 |
| POWESHIEK | OTHER | WHOLESALE | 84 | \$103,105 |
| POWESHIEK | OTHER | MISC. | 235 | \$263,391 |
| POWESHIEK | OTHER | * TOTAL * | 1,321 | \$2,673,830 |
| POWESHIEK | COUNTY TOTAL | UTIL/TRANS | 138 | \$933,110 |
| POWESHIEK | COUNTY TOTAL | BLDG. MTL. | 56 | \$469,537 |
| POWESHIEK | COUNTY TOTAL | GEN. MDSE. | 66 | \$1,154,154 |
| POWESHIEK | COUNTY TOTAL | FOOD | 0 | \$0 |
| POWESHIEK | COUNTY TOTAL | MOTOR VEH. | 146 | \$424,767 |
| POWESHIEK | COUNTY TOTAL | APPAREL | 28 | \$68,470 |
| POWESHIEK | COUNTY TOTAL | HOME FURN. | 64 | \$151,859 |
| POWESHIEK | COUNTY TOTAL | EAT DRINK | 171 | \$689,775 |
| POWESHIEK | COUNTY TOTAL | SPECIALTY | 477 | \$280,174 |
| POWESHIEK | COUNTY TOTAL | SERVICES | 814 | \$849,160 |
| POWESHIEK | COUNTY TOTAL | WHOLESALE | 174 | \$297,201 |
| POWESHIEK | COUNTY TOTAL | MISC. | 452 | \$898,732 |
| POWESHIEK | COUNTY TOTAL | * TOTAL * | 2,586 | \$6,216,939 |
| | | | | |
| RINGGOLD | COUNTY TOTAL | UTIL/TRANS | 52 | \$1,234,234 |
| RINGGOLD | COUNTY TOTAL | BLDG. MTL. | 25 | \$184,396 |
| RINGGOLD | COUNTY TOTAL | GEN. MDSE. | 22 | \$135,072 |
| RINGGOLD | COUNTY TOTAL | FOOD | 0 | \$0 |
| RINGGOLD | COUNTY TOTAL | MOTOR VEH. | 42 | \$105,407 |
| RINGGOLD | COUNTY TOTAL | APPAREL | 0 | \$0 |
| RINGGOLD | COUNTY TOTAL | HOME FURN. | 20 | \$33,133 |
| RINGGOLD | COUNTY TOTAL | EAT DRINK | 60 | \$76,321 |
| RINGGOLD | COUNTY TOTAL | SPECIALTY | 169 | \$52,491 |
| RINGGOLD | COUNTY TOTAL | SERVICES | 258 | \$146,161 |
| RINGGOLD | COUNTY TOTAL | WHOLESALE | 44 | \$65,188 |
| RINGGOLD | COUNTY TOTAL | MISC. | 106 | \$131,990 |
| RINGGOLD | COUNTY TOTAL | * TOTAL * | 798 | \$2,164,393 |
| | | | | |
| SAC | SAC CITY* | UTIL/TRANS | 35 | \$352,212 |
| SAC | SAC CITY* | BLDG. MTL. | 0 | \$0 |
| SAC | SAC CITY* | GEN. MDSE. | 0 | \$0 |
| SAC | SAC CITY* | FOOD | 0 | \$0 |
| SAC | SAC CITY* | MOTOR VEH. | 21 | \$91,127 |
| SAC | SAC CITY* | APPAREL | 0 | \$0 |
| SAC | SAC CITY* | HOME FURN. | 20 | \$14,882 |
| SAC | SAC CITY* | EAT DRINK | 35 | \$52,342 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| SAC | SAC CITY* | SPECIALTY | 99 | \$85,277 |
| SAC | SAC CITY* | SERVICES | 155 | \$88,626 |
| SAC | SAC CITY* | WHOLESALE | 27 | \$105,158 |
| SAC | SAC CITY* | MISC. | 135 | \$372,111 |
| SAC | SAC CITY* | * TOTAL * | 527 | \$1,161,735 |
| SAC | OTHER | UTIL/TRANS | 79 | \$319,010 |
| SAC | OTHER | BLDG. MTL. | 49 | \$168,755 |
| SAC | OTHER | GEN. MDSE. | 33 | \$153,686 |
| SAC | OTHER | FOOD | 38 | \$47,578 |
| SAC | OTHER | MOTOR VEH. | 61 | \$164,121 |
| SAC | OTHER | APPAREL | 0 | \$0 |
| SAC | OTHER | HOME FURN. | 21 | \$41,048 |
| SAC | OTHER | EAT DRINK | 89 | \$137,043 |
| SAC | OTHER | SPECIALTY | 196 | \$50,935 |
| SAC | OTHER | SERVICES | 372 | \$259,885 |
| SAC | OTHER | WHOLESALE | 147 | \$216,290 |
| SAC | OTHER | MISC. | 204 | \$214,033 |
| SAC | OTHER | * TOTAL * | 1,289 | \$1,772,384 |
| SAC | COUNTY TOTAL | UTIL/TRANS | 114 | \$671,222 |
| SAC | COUNTY TOTAL | BLDG. MTL. | 49 | \$168,755 |
| SAC | COUNTY TOTAL | GEN. MDSE. | 33 | \$153,686 |
| SAC | COUNTY TOTAL | FOOD | 38 | \$47,578 |
| SAC | COUNTY TOTAL | MOTOR VEH. | 82 | \$255,248 |
| SAC | COUNTY TOTAL | APPAREL | 0 | \$0 |
| SAC | COUNTY TOTAL | HOME FURN. | 41 | \$55,930 |
| SAC | COUNTY TOTAL | EAT DRINK | 124 | \$189,385 |
| SAC | COUNTY TOTAL | SPECIALTY | 295 | \$136,212 |
| SAC | COUNTY TOTAL | SERVICES | 527 | \$348,511 |
| SAC | COUNTY TOTAL | WHOLESALE | 174 | \$321,448 |
| SAC | COUNTY TOTAL | MISC. | 339 | \$586,144 |
| SAC | COUNTY TOTAL | * TOTAL * | 1,816 | \$2,934,119 |
| SCOTT | DAVENPORT* | UTIL/TRANS | 201 | \$9,876,154 |
| SCOTT | DAVENPORT* | BLDG. MTL. | 135 | \$5,178,209 |
| SCOTT | DAVENPORT* | GEN. MDSE. | 247 | \$13,303,127 |
| SCOTT | DAVENPORT* | FOOD | 202 | \$2,575,634 |
| SCOTT | DAVENPORT* | MOTOR VEH. | 401 | \$3,475,072 |
| SCOTT | DAVENPORT* | APPAREL | 317 | \$3,071,709 |
| SCOTT | DAVENPORT* | HOME FURN. | 376 | \$7,379,229 |
| SCOTT | DAVENPORT* | EAT DRINK | 949 | \$7,087,904 |
| SCOTT | DAVENPORT* | SPECIALTY | 1,855 | \$7,545,218 |
| SCOTT | DAVENPORT* | SERVICES | 3,049 | \$8,283,024 |
| SCOTT | DAVENPORT* | WHOLESALE | 626 | \$5,689,319 |
| SCOTT | DAVENPORT* | MISC. | 1,165 | \$5,008,748 |
| SCOTT | DAVENPORT* | * TOTAL * | 9,523 | \$78,473,347 |
| SCOTT | BETTENDORF | UTIL/TRANS | 46 | \$37,027 |
| SCOTT | BETTENDORF | BLDG. MTL. | 71 | \$922,475 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|------------|------------|----------|--------------|
| SCOTT | BETTENDORF | GEN. MDSE. | 41 | \$264,613 |
| SCOTT | BETTENDORF | FOOD | 54 | \$893,068 |
| SCOTT | BETTENDORF | MOTOR VEH. | 102 | \$599,858 |
| SCOTT | BETTENDORF | APPAREL | 50 | \$460,260 |
| SCOTT | BETTENDORF | HOME FURN. | 56 | \$211,005 |
| SCOTT | BETTENDORF | EAT DRINK | 227 | \$1,566,244 |
| SCOTT | BETTENDORF | SPECIALTY | 530 | \$1,423,469 |
| SCOTT | BETTENDORF | SERVICES | 1,015 | \$3,236,372 |
| SCOTT | BETTENDORF | WHOLESALE | 207 | \$1,098,417 |
| SCOTT | BETTENDORF | MISC. | 456 | \$1,688,167 |
| SCOTT | BETTENDORF | * TOTAL * | 2,855 | \$12,400,975 |
| SCOTT | LE CLAIRE | UTIL/TRANS | 0 | \$0 |
| SCOTT | LE CLAIRE | BLDG. MTL. | 0 | \$0 |
| SCOTT | LE CLAIRE | GEN. MDSE. | 0 | \$0 |
| SCOTT | LE CLAIRE | FOOD | 0 | \$0 |
| SCOTT | LE CLAIRE | MOTOR VEH. | 0 | \$0 |
| SCOTT | LE CLAIRE | APPAREL | 0 | \$0 |
| SCOTT | LE CLAIRE | HOME FURN. | 0 | \$0 |
| SCOTT | LE CLAIRE | EAT DRINK | 32 | \$139,502 |
| SCOTT | LE CLAIRE | SPECIALTY | 122 | \$42,327 |
| SCOTT | LE CLAIRE | SERVICES | 104 | \$138,411 |
| SCOTT | LE CLAIRE | WHOLESALE | 0 | \$0 |
| SCOTT | LE CLAIRE | MISC. | 109 | \$229,637 |
| SCOTT | LE CLAIRE | * TOTAL * | 367 | \$549,877 |
| SCOTT | ELDRIDGE | UTIL/TRANS | 40 | \$218,750 |
| SCOTT | ELDRIDGE | BLDG. MTL. | 0 | \$0 |
| SCOTT | ELDRIDGE | GEN. MDSE. | 0 | \$0 |
| SCOTT | ELDRIDGE | FOOD | 0 | \$0 |
| SCOTT | ELDRIDGE | MOTOR VEH. | 21 | \$41,328 |
| SCOTT | ELDRIDGE | APPAREL | 0 | \$0 |
| SCOTT | ELDRIDGE | HOME FURN. | 0 | \$0 |
| SCOTT | ELDRIDGE | EAT DRINK | 38 | \$164,979 |
| SCOTT | ELDRIDGE | SPECIALTY | 118 | \$169,253 |
| SCOTT | ELDRIDGE | SERVICES | 215 | \$389,200 |
| SCOTT | ELDRIDGE | WHOLESALE | 74 | \$884,897 |
| SCOTT | ELDRIDGE | MISC. | 150 | \$423,609 |
| SCOTT | ELDRIDGE | * TOTAL * | 656 | \$2,292,016 |
| SCOTT | OTHER | UTIL/TRANS | 102 | \$103,397 |
| SCOTT | OTHER | BLDG. MTL. | 49 | \$322,109 |
| SCOTT | OTHER | GEN. MDSE. | 31 | \$155,929 |
| SCOTT | OTHER | FOOD | 28 | \$164,646 |
| SCOTT | OTHER | MOTOR VEH. | 61 | \$720,267 |
| SCOTT | OTHER | APPAREL | 0 | \$0 |
| SCOTT | OTHER | HOME FURN. | 0 | \$0 |
| SCOTT | OTHER | EAT DRINK | 97 | \$607,241 |
| SCOTT | OTHER | SPECIALTY | 288 | \$109,387 |
| SCOTT | OTHER | SERVICES | 528 | \$659,519 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| SCOTT | OTHER | WHOLESALE | 92 | \$124,972 |
| SCOTT | OTHER | MISC. | 417 | \$936,743 |
| SCOTT | OTHER | * TOTAL * | 1,693 | \$3,904,210 |
| SCOTT | COUNTY TOTAL | UTIL/TRANS | 389 | \$10,235,328 |
| SCOTT | COUNTY TOTAL | BLDG. MTL. | 255 | \$6,422,793 |
| SCOTT | COUNTY TOTAL | GEN. MDSE. | 319 | \$13,723,669 |
| SCOTT | COUNTY TOTAL | FOOD | 284 | \$3,633,348 |
| SCOTT | COUNTY TOTAL | MOTOR VEH. | 585 | \$4,836,525 |
| SCOTT | COUNTY TOTAL | APPAREL | 367 | \$3,531,969 |
| SCOTT | COUNTY TOTAL | HOME FURN. | 432 | \$7,590,234 |
| SCOTT | COUNTY TOTAL | EAT DRINK | 1,343 | \$9,565,870 |
| SCOTT | COUNTY TOTAL | SPECIALTY | 2,913 | \$9,289,654 |
| SCOTT | COUNTY TOTAL | SERVICES | 4,911 | \$12,706,526 |
| SCOTT | COUNTY TOTAL | WHOLESALE | 999 | \$7,797,605 |
| SCOTT | COUNTY TOTAL | MISC. | 2,297 | \$8,286,904 |
| SCOTT | COUNTY TOTAL | * TOTAL * | 15,094 | \$97,620,425 |
| | | | | |
| SHELBY | HARLAN* | UTIL/TRANS | 37 | \$575,531 |
| SHELBY | HARLAN* | BLDG. MTL. | 48 | \$181,543 |
| SHELBY | HARLAN* | GEN. MDSE. | 28 | \$265,040 |
| SHELBY | HARLAN* | FOOD | 25 | \$214,753 |
| SHELBY | HARLAN* | MOTOR VEH. | 63 | \$244,646 |
| SHELBY | HARLAN* | APPAREL | 21 | \$66,604 |
| SHELBY | HARLAN* | HOME FURN. | 54 | \$88,096 |
| SHELBY | HARLAN* | EAT DRINK | 74 | \$299,120 |
| SHELBY | HARLAN* | SPECIALTY | 197 | \$154,633 |
| SHELBY | HARLAN* | SERVICES | 332 | \$344,919 |
| SHELBY | HARLAN* | WHOLESALE | 88 | \$320,880 |
| SHELBY | HARLAN* | MISC. | 172 | \$164,675 |
| SHELBY | HARLAN* | * TOTAL * | 1,139 | \$2,920,440 |
| SHELBY | OTHER | UTIL/TRANS | 67 | \$197,697 |
| SHELBY | OTHER | BLDG. MTL. | 32 | \$37,617 |
| SHELBY | OTHER | GEN. MDSE. | 0 | \$0 |
| SHELBY | OTHER | FOOD | 0 | \$0 |
| SHELBY | OTHER | MOTOR VEH. | 25 | \$16,955 |
| SHELBY | OTHER | APPAREL | 0 | \$0 |
| SHELBY | OTHER | HOME FURN. | 0 | \$0 |
| SHELBY | OTHER | EAT DRINK | 59 | \$97,569 |
| SHELBY | OTHER | SPECIALTY | 125 | \$37,182 |
| SHELBY | OTHER | SERVICES | 292 | \$155,253 |
| SHELBY | OTHER | WHOLESALE | 92 | \$53,957 |
| SHELBY | OTHER | MISC. | 196 | \$179,412 |
| SHELBY | OTHER | * TOTAL * | 888 | \$775,642 |
| SHELBY | COUNTY TOTAL | UTIL/TRANS | 104 | \$773,228 |
| SHELBY | COUNTY TOTAL | BLDG. MTL. | 80 | \$219,160 |
| SHELBY | COUNTY TOTAL | GEN. MDSE. | 28 | \$265,040 |
| SHELBY | COUNTY TOTAL | FOOD | 25 | \$214,753 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| SHELBY | COUNTY TOTAL | MOTOR VEH. | 88 | \$261,601 |
| SHELBY | COUNTY TOTAL | APPAREL | 21 | \$66,604 |
| SHELBY | COUNTY TOTAL | HOME FURN. | 54 | \$88,096 |
| SHELBY | COUNTY TOTAL | EAT DRINK | 133 | \$396,689 |
| SHELBY | COUNTY TOTAL | SPECIALTY | 322 | \$191,815 |
| SHELBY | COUNTY TOTAL | SERVICES | 624 | \$500,172 |
| SHELBY | COUNTY TOTAL | WHOLESALE | 180 | \$374,837 |
| SHELBY | COUNTY TOTAL | MISC. | 368 | \$344,087 |
| SHELBY | COUNTY TOTAL | * TOTAL * | 2,027 | \$3,696,082 |
| | | | | |
| SIOUX | HAWARDEN | UTIL/TRANS | 0 | \$0 |
| SIOUX | HAWARDEN | BLDG. MTL. | 0 | \$0 |
| SIOUX | HAWARDEN | GEN. MDSE. | 0 | \$0 |
| SIOUX | HAWARDEN | FOOD | 0 | \$0 |
| SIOUX | HAWARDEN | MOTOR VEH. | 25 | \$71,204 |
| SIOUX | HAWARDEN | APPAREL | 0 | \$0 |
| SIOUX | HAWARDEN | HOME FURN. | 0 | \$0 |
| SIOUX | HAWARDEN | EAT DRINK | 50 | \$97,653 |
| SIOUX | HAWARDEN | SPECIALTY | 86 | \$45,615 |
| SIOUX | HAWARDEN | SERVICES | 160 | \$128,746 |
| SIOUX | HAWARDEN | WHOLESALE | 52 | \$119,217 |
| SIOUX | HAWARDEN | MISC. | 161 | \$615,667 |
| SIOUX | HAWARDEN | * TOTAL * | 534 | \$1,078,102 |
| SIOUX | ORANGE CITY* | UTIL/TRANS | 36 | \$616,046 |
| SIOUX | ORANGE CITY* | BLDG. MTL. | 30 | \$123,344 |
| SIOUX | ORANGE CITY* | GEN. MDSE. | 20 | \$149,885 |
| SIOUX | ORANGE CITY* | FOOD | 0 | \$0 |
| SIOUX | ORANGE CITY* | MOTOR VEH. | 35 | \$193,984 |
| SIOUX | ORANGE CITY* | APPAREL | 24 | \$94,311 |
| SIOUX | ORANGE CITY* | HOME FURN. | 41 | \$167,911 |
| SIOUX | ORANGE CITY* | EAT DRINK | 44 | \$195,242 |
| SIOUX | ORANGE CITY* | SPECIALTY | 161 | \$104,810 |
| SIOUX | ORANGE CITY* | SERVICES | 253 | \$239,438 |
| SIOUX | ORANGE CITY* | WHOLESALE | 61 | \$393,966 |
| SIOUX | ORANGE CITY* | MISC. | 133 | \$297,402 |
| SIOUX | ORANGE CITY* | * TOTAL * | 838 | \$2,576,339 |
| SIOUX | ROCK VALLEY | UTIL/TRANS | 28 | \$659,260 |
| SIOUX | ROCK VALLEY | BLDG. MTL. | 0 | \$0 |
| SIOUX | ROCK VALLEY | GEN. MDSE. | 0 | \$0 |
| SIOUX | ROCK VALLEY | FOOD | 22 | \$57,625 |
| SIOUX | ROCK VALLEY | MOTOR VEH. | 30 | \$103,962 |
| SIOUX | ROCK VALLEY | APPAREL | 0 | \$0 |
| SIOUX | ROCK VALLEY | HOME FURN. | 20 | \$50,103 |
| SIOUX | ROCK VALLEY | EAT DRINK | 33 | \$98,611 |
| SIOUX | ROCK VALLEY | SPECIALTY | 121 | \$78,482 |
| SIOUX | ROCK VALLEY | SERVICES | 197 | \$160,258 |
| SIOUX | ROCK VALLEY | WHOLESALE | 53 | \$286,019 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| SIoux | ROCK VALLEY | MISC. | 138 | \$354,946 |
| SIoux | ROCK VALLEY | * TOTAL * | 642 | \$1,849,266 |
| SIoux | SIoux CENTER | UTIL/TRANS | 29 | \$391,346 |
| SIoux | SIoux CENTER | BLDG. MTL. | 0 | \$0 |
| SIoux | SIoux CENTER | GEN. MDSE. | 27 | \$837,731 |
| SIoux | SIoux CENTER | FOOD | 25 | \$194,047 |
| SIoux | SIoux CENTER | MOTOR VEH. | 34 | \$257,560 |
| SIoux | SIoux CENTER | APPAREL | 0 | \$0 |
| SIoux | SIoux CENTER | HOME FURN. | 49 | \$202,283 |
| SIoux | SIoux CENTER | EAT DRINK | 61 | \$281,681 |
| SIoux | SIoux CENTER | SPECIALTY | 243 | \$316,652 |
| SIoux | SIoux CENTER | SERVICES | 322 | \$362,047 |
| SIoux | SIoux CENTER | WHOLESALE | 64 | \$366,300 |
| SIoux | SIoux CENTER | MISC. | 262 | \$744,130 |
| SIoux | SIoux CENTER | * TOTAL * | 1,116 | \$3,953,777 |
| SIoux | OTHER | UTIL/TRANS | 77 | \$187,819 |
| SIoux | OTHER | BLDG. MTL. | 25 | \$57,548 |
| SIoux | OTHER | GEN. MDSE. | 24 | \$62,448 |
| SIoux | OTHER | FOOD | 0 | \$0 |
| SIoux | OTHER | MOTOR VEH. | 89 | \$194,353 |
| SIoux | OTHER | APPAREL | 0 | \$0 |
| SIoux | OTHER | HOME FURN. | 26 | \$148,973 |
| SIoux | OTHER | EAT DRINK | 55 | \$100,360 |
| SIoux | OTHER | SPECIALTY | 257 | \$90,496 |
| SIoux | OTHER | SERVICES | 432 | \$233,138 |
| SIoux | OTHER | WHOLESALE | 191 | \$414,802 |
| SIoux | OTHER | MISC. | 264 | \$200,601 |
| SIoux | OTHER | * TOTAL * | 1,440 | \$1,690,538 |
| SIoux | COUNTY TOTAL | UTIL/TRANS | 170 | \$1,854,471 |
| SIoux | COUNTY TOTAL | BLDG. MTL. | 55 | \$180,892 |
| SIoux | COUNTY TOTAL | GEN. MDSE. | 71 | \$1,050,064 |
| SIoux | COUNTY TOTAL | FOOD | 47 | \$251,672 |
| SIoux | COUNTY TOTAL | MOTOR VEH. | 213 | \$821,063 |
| SIoux | COUNTY TOTAL | APPAREL | 24 | \$94,311 |
| SIoux | COUNTY TOTAL | HOME FURN. | 136 | \$569,270 |
| SIoux | COUNTY TOTAL | EAT DRINK | 243 | \$773,547 |
| SIoux | COUNTY TOTAL | SPECIALTY | 868 | \$636,055 |
| SIoux | COUNTY TOTAL | SERVICES | 1,364 | \$1,123,627 |
| SIoux | COUNTY TOTAL | WHOLESALE | 421 | \$1,580,304 |
| SIoux | COUNTY TOTAL | MISC. | 958 | \$2,212,746 |
| SIoux | COUNTY TOTAL | * TOTAL * | 4,570 | \$11,148,022 |
| STORY | AMES | UTIL/TRANS | 90 | \$2,391,966 |
| STORY | AMES | BLDG. MTL. | 79 | \$2,462,100 |
| STORY | AMES | GEN. MDSE. | 116 | \$6,637,986 |
| STORY | AMES | FOOD | 102 | \$1,730,170 |
| STORY | AMES | MOTOR VEH. | 154 | \$1,111,222 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|------------|------------|----------|--------------|
| STORY | AMES | APPAREL | 153 | \$1,178,818 |
| STORY | AMES | HOME FURN. | 135 | \$637,856 |
| STORY | AMES | EAT DRINK | 540 | \$3,750,379 |
| STORY | AMES | SPECIALTY | 931 | \$2,623,234 |
| STORY | AMES | SERVICES | 1,281 | \$4,167,719 |
| STORY | AMES | WHOLESALE | 234 | \$1,082,301 |
| STORY | AMES | MISC. | 568 | \$2,189,733 |
| STORY | AMES | * TOTAL * | 4,383 | \$29,963,484 |
| STORY | NEVADA* | UTIL/TRANS | 41 | \$576,157 |
| STORY | NEVADA* | BLDG. MTL. | 0 | \$0 |
| STORY | NEVADA* | GEN. MDSE. | 27 | \$150,414 |
| STORY | NEVADA* | FOOD | 0 | \$0 |
| STORY | NEVADA* | MOTOR VEH. | 28 | \$91,388 |
| STORY | NEVADA* | APPAREL | 0 | \$0 |
| STORY | NEVADA* | HOME FURN. | 24 | \$36,122 |
| STORY | NEVADA* | EAT DRINK | 45 | \$133,547 |
| STORY | NEVADA* | SPECIALTY | 142 | \$76,757 |
| STORY | NEVADA* | SERVICES | 298 | \$293,584 |
| STORY | NEVADA* | WHOLESALE | 78 | \$367,678 |
| STORY | NEVADA* | MISC. | 152 | \$407,048 |
| STORY | NEVADA* | * TOTAL * | 835 | \$2,132,695 |
| STORY | STORY CITY | UTIL/TRANS | 24 | \$202,020 |
| STORY | STORY CITY | BLDG. MTL. | 22 | \$175,616 |
| STORY | STORY CITY | GEN. MDSE. | 0 | \$0 |
| STORY | STORY CITY | FOOD | 0 | \$0 |
| STORY | STORY CITY | MOTOR VEH. | 39 | \$86,014 |
| STORY | STORY CITY | APPAREL | 47 | \$474,231 |
| STORY | STORY CITY | HOME FURN. | 0 | \$0 |
| STORY | STORY CITY | EAT DRINK | 41 | \$197,424 |
| STORY | STORY CITY | SPECIALTY | 118 | \$86,519 |
| STORY | STORY CITY | SERVICES | 177 | \$142,669 |
| STORY | STORY CITY | WHOLESALE | 31 | \$130,743 |
| STORY | STORY CITY | MISC. | 134 | \$238,306 |
| STORY | STORY CITY | * TOTAL * | 633 | \$1,733,542 |
| STORY | OTHER | UTIL/TRANS | 131 | \$154,729 |
| STORY | OTHER | BLDG. MTL. | 38 | \$99,495 |
| STORY | OTHER | GEN. MDSE. | 40 | \$251,604 |
| STORY | OTHER | FOOD | 25 | \$42,086 |
| STORY | OTHER | MOTOR VEH. | 68 | \$75,204 |
| STORY | OTHER | APPAREL | 0 | \$0 |
| STORY | OTHER | HOME FURN. | 26 | \$7,048 |
| STORY | OTHER | EAT DRINK | 65 | \$123,971 |
| STORY | OTHER | SPECIALTY | 293 | \$206,282 |
| STORY | OTHER | SERVICES | 452 | \$375,543 |
| STORY | OTHER | WHOLESALE | 126 | \$158,667 |
| STORY | OTHER | MISC. | 320 | \$407,463 |
| STORY | OTHER | * TOTAL * | 1,584 | \$1,902,092 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| STORY | COUNTY TOTAL | UTIL/TRANS | 286 | \$3,324,872 |
| STORY | COUNTY TOTAL | BLDG. MTL. | 139 | \$2,737,211 |
| STORY | COUNTY TOTAL | GEN. MDSE. | 183 | \$7,040,004 |
| STORY | COUNTY TOTAL | FOOD | 127 | \$1,772,256 |
| STORY | COUNTY TOTAL | MOTOR VEH. | 289 | \$1,363,828 |
| STORY | COUNTY TOTAL | APPAREL | 200 | \$1,653,049 |
| STORY | COUNTY TOTAL | HOME FURN. | 185 | \$681,026 |
| STORY | COUNTY TOTAL | EAT DRINK | 691 | \$4,205,321 |
| STORY | COUNTY TOTAL | SPECIALTY | 1,484 | \$2,992,792 |
| STORY | COUNTY TOTAL | SERVICES | 2,208 | \$4,979,515 |
| STORY | COUNTY TOTAL | WHOLESALE | 469 | \$1,739,389 |
| STORY | COUNTY TOTAL | MISC. | 1,174 | \$3,242,550 |
| STORY | COUNTY TOTAL | * TOTAL * | 7,435 | \$35,731,813 |
| | | | | |
| TAMA | TAMA | UTIL/TRANS | 27 | \$15,891 |
| TAMA | TAMA | BLDG. MTL. | 0 | \$0 |
| TAMA | TAMA | GEN. MDSE. | 0 | \$0 |
| TAMA | TAMA | FOOD | 0 | \$0 |
| TAMA | TAMA | MOTOR VEH. | 0 | \$0 |
| TAMA | TAMA | APPAREL | 0 | \$0 |
| TAMA | TAMA | HOME FURN. | 0 | \$0 |
| TAMA | TAMA | EAT DRINK | 32 | \$36,078 |
| TAMA | TAMA | SPECIALTY | 82 | \$33,328 |
| TAMA | TAMA | SERVICES | 178 | \$94,812 |
| TAMA | TAMA | WHOLESALE | 29 | \$55,340 |
| TAMA | TAMA | MISC. | 156 | \$588,505 |
| TAMA | TAMA | * TOTAL * | 504 | \$823,954 |
| TAMA | OTHER | UTIL/TRANS | 69 | \$730,300 |
| TAMA | OTHER | BLDG. MTL. | 59 | \$235,306 |
| TAMA | OTHER | GEN. MDSE. | 28 | \$351,410 |
| TAMA | OTHER | FOOD | 43 | \$222,836 |
| TAMA | OTHER | MOTOR VEH. | 107 | \$162,299 |
| TAMA | OTHER | APPAREL | 0 | \$0 |
| TAMA | OTHER | HOME FURN. | 44 | \$51,887 |
| TAMA | OTHER | EAT DRINK | 128 | \$299,822 |
| TAMA | OTHER | SPECIALTY | 290 | \$133,983 |
| TAMA | OTHER | SERVICES | 615 | \$416,027 |
| TAMA | OTHER | WHOLESALE | 179 | \$365,008 |
| TAMA | OTHER | MISC. | 285 | \$704,344 |
| TAMA | OTHER | * TOTAL * | 1,847 | \$3,673,222 |
| TAMA | COUNTY TOTAL | UTIL/TRANS | 96 | \$746,191 |
| TAMA | COUNTY TOTAL | BLDG. MTL. | 59 | \$235,306 |
| TAMA | COUNTY TOTAL | GEN. MDSE. | 28 | \$351,410 |
| TAMA | COUNTY TOTAL | FOOD | 43 | \$222,836 |
| TAMA | COUNTY TOTAL | MOTOR VEH. | 107 | \$162,299 |
| TAMA | COUNTY TOTAL | APPAREL | 0 | \$0 |
| TAMA | COUNTY TOTAL | HOME FURN. | 44 | \$51,887 |

**Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002**

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| TAMA | COUNTY TOTAL | EAT DRINK | 160 | \$335,900 |
| TAMA | COUNTY TOTAL | SPECIALTY | 372 | \$167,311 |
| TAMA | COUNTY TOTAL | SERVICES | 793 | \$510,839 |
| TAMA | COUNTY TOTAL | WHOLESALE | 208 | \$420,348 |
| TAMA | COUNTY TOTAL | MISC. | 441 | \$1,292,849 |
| TAMA | COUNTY TOTAL | * TOTAL * | 2,351 | \$4,497,176 |
| TAYLOR | COUNTY TOTAL | UTIL/TRANS | 87 | \$331,542 |
| TAYLOR | COUNTY TOTAL | BLDG. MTL. | 25 | \$54,186 |
| TAYLOR | COUNTY TOTAL | GEN. MDSE. | 27 | \$159,125 |
| TAYLOR | COUNTY TOTAL | FOOD | 25 | \$60,757 |
| TAYLOR | COUNTY TOTAL | MOTOR VEH. | 57 | \$93,402 |
| TAYLOR | COUNTY TOTAL | APPAREL | 21 | \$7,271 |
| TAYLOR | COUNTY TOTAL | HOME FURN. | 31 | \$10,161 |
| TAYLOR | COUNTY TOTAL | EAT DRINK | 69 | \$72,930 |
| TAYLOR | COUNTY TOTAL | SPECIALTY | 210 | \$79,287 |
| TAYLOR | COUNTY TOTAL | SERVICES | 306 | \$117,249 |
| TAYLOR | COUNTY TOTAL | WHOLESALE | 51 | \$64,896 |
| TAYLOR | COUNTY TOTAL | MISC. | 132 | \$85,730 |
| TAYLOR | COUNTY TOTAL | * TOTAL * | 1,041 | \$1,136,536 |
| UNION | CRESTON* | UTIL/TRANS | 25 | \$851,919 |
| UNION | CRESTON* | BLDG. MTL. | 0 | \$0 |
| UNION | CRESTON* | GEN. MDSE. | 30 | \$1,342,102 |
| UNION | CRESTON* | FOOD | 28 | \$463,390 |
| UNION | CRESTON* | MOTOR VEH. | 61 | \$214,215 |
| UNION | CRESTON* | APPAREL | 31 | \$70,327 |
| UNION | CRESTON* | HOME FURN. | 61 | \$147,471 |
| UNION | CRESTON* | EAT DRINK | 89 | \$487,181 |
| UNION | CRESTON* | SPECIALTY | 304 | \$310,684 |
| UNION | CRESTON* | SERVICES | 386 | \$382,777 |
| UNION | CRESTON* | WHOLESALE | 91 | \$561,277 |
| UNION | CRESTON* | MISC. | 150 | \$200,829 |
| UNION | CRESTON* | * TOTAL * | 1,256 | \$5,032,172 |
| UNION | OTHER | UTIL/TRANS | 24 | \$41,308 |
| UNION | OTHER | BLDG. MTL. | 0 | \$0 |
| UNION | OTHER | GEN. MDSE. | 0 | \$0 |
| UNION | OTHER | FOOD | 0 | \$0 |
| UNION | OTHER | MOTOR VEH. | 28 | \$20,243 |
| UNION | OTHER | APPAREL | 0 | \$0 |
| UNION | OTHER | HOME FURN. | 0 | \$0 |
| UNION | OTHER | EAT DRINK | 0 | \$0 |
| UNION | OTHER | SPECIALTY | 89 | \$10,564 |
| UNION | OTHER | SERVICES | 101 | \$64,153 |
| UNION | OTHER | WHOLESALE | 20 | \$32,875 |
| UNION | OTHER | MISC. | 122 | \$181,807 |
| UNION | OTHER | * TOTAL * | 384 | \$350,950 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| UNION | COUNTY TOTAL | UTIL/TRANS | 49 | \$893,227 |
| UNION | COUNTY TOTAL | BLDG. MTL. | 0 | \$0 |
| UNION | COUNTY TOTAL | GEN. MDSE. | 30 | \$1,342,102 |
| UNION | COUNTY TOTAL | FOOD | 28 | \$463,390 |
| UNION | COUNTY TOTAL | MOTOR VEH. | 89 | \$234,458 |
| UNION | COUNTY TOTAL | APPAREL | 31 | \$70,327 |
| UNION | COUNTY TOTAL | HOME FURN. | 61 | \$147,471 |
| UNION | COUNTY TOTAL | EAT DRINK | 89 | \$487,181 |
| UNION | COUNTY TOTAL | SPECIALTY | 393 | \$321,248 |
| UNION | COUNTY TOTAL | SERVICES | 487 | \$446,930 |
| UNION | COUNTY TOTAL | WHOLESALE | 111 | \$594,152 |
| UNION | COUNTY TOTAL | MISC. | 272 | \$382,636 |
| UNION | COUNTY TOTAL | * TOTAL * | 1,640 | \$5,383,122 |
| | | | | |
| VAN BUREN | COUNTY TOTAL | UTIL/TRANS | 57 | \$100,031 |
| VAN BUREN | COUNTY TOTAL | BLDG. MTL. | 38 | \$168,307 |
| VAN BUREN | COUNTY TOTAL | GEN. MDSE. | 26 | \$84,145 |
| VAN BUREN | COUNTY TOTAL | FOOD | 40 | \$121,020 |
| VAN BUREN | COUNTY TOTAL | MOTOR VEH. | 46 | \$58,906 |
| VAN BUREN | COUNTY TOTAL | APPAREL | 0 | \$0 |
| VAN BUREN | COUNTY TOTAL | HOME FURN. | 31 | \$14,551 |
| VAN BUREN | COUNTY TOTAL | EAT DRINK | 79 | \$128,634 |
| VAN BUREN | COUNTY TOTAL | SPECIALTY | 304 | \$68,954 |
| VAN BUREN | COUNTY TOTAL | SERVICES | 376 | \$147,574 |
| VAN BUREN | COUNTY TOTAL | WHOLESALE | 78 | \$64,486 |
| VAN BUREN | COUNTY TOTAL | MISC. | 192 | \$374,305 |
| VAN BUREN | COUNTY TOTAL | * TOTAL * | 1,267 | \$1,330,913 |
| | | | | |
| WAPELLO | OTTUMWA* | UTIL/TRANS | 77 | \$1,260,899 |
| WAPELLO | OTTUMWA* | BLDG. MTL. | 70 | \$687,885 |
| WAPELLO | OTTUMWA* | GEN. MDSE. | 82 | \$4,163,259 |
| WAPELLO | OTTUMWA* | FOOD | 62 | \$926,495 |
| WAPELLO | OTTUMWA* | MOTOR VEH. | 209 | \$1,005,175 |
| WAPELLO | OTTUMWA* | APPAREL | 66 | \$221,131 |
| WAPELLO | OTTUMWA* | HOME FURN. | 82 | \$471,643 |
| WAPELLO | OTTUMWA* | EAT DRINK | 302 | \$1,429,241 |
| WAPELLO | OTTUMWA* | SPECIALTY | 716 | \$900,856 |
| WAPELLO | OTTUMWA* | SERVICES | 1,119 | \$1,529,483 |
| WAPELLO | OTTUMWA* | WHOLESALE | 236 | \$776,711 |
| WAPELLO | OTTUMWA* | MISC. | 383 | \$957,382 |
| WAPELLO | OTTUMWA* | * TOTAL * | 3,404 | \$14,330,160 |
| WAPELLO | OTHER | UTIL/TRANS | 35 | \$74,877 |
| WAPELLO | OTHER | BLDG. MTL. | 0 | \$0 |
| WAPELLO | OTHER | GEN. MDSE. | 21 | \$72,914 |
| WAPELLO | OTHER | FOOD | 0 | \$0 |
| WAPELLO | OTHER | MOTOR VEH. | 47 | \$161,481 |
| WAPELLO | OTHER | APPAREL | 0 | \$0 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|---------|--------------|------------|----------|--------------|
| WAPELLO | OTHER | HOME FURN. | 0 | \$0 |
| WAPELLO | OTHER | EAT DRINK | 45 | \$39,337 |
| WAPELLO | OTHER | SPECIALTY | 161 | \$50,437 |
| WAPELLO | OTHER | SERVICES | 231 | \$115,277 |
| WAPELLO | OTHER | WHOLESALE | 47 | \$65,263 |
| WAPELLO | OTHER | MISC. | 178 | \$157,930 |
| WAPELLO | OTHER | * TOTAL * | 765 | \$737,516 |
| WAPELLO | COUNTY TOTAL | UTIL/TRANS | 112 | \$1,335,776 |
| WAPELLO | COUNTY TOTAL | BLDG. MTL. | 70 | \$687,885 |
| WAPELLO | COUNTY TOTAL | GEN. MDSE. | 103 | \$4,236,173 |
| WAPELLO | COUNTY TOTAL | FOOD | 62 | \$926,495 |
| WAPELLO | COUNTY TOTAL | MOTOR VEH. | 256 | \$1,166,656 |
| WAPELLO | COUNTY TOTAL | APPAREL | 66 | \$221,131 |
| WAPELLO | COUNTY TOTAL | HOME FURN. | 82 | \$471,643 |
| WAPELLO | COUNTY TOTAL | EAT DRINK | 347 | \$1,468,578 |
| WAPELLO | COUNTY TOTAL | SPECIALTY | 877 | \$951,293 |
| WAPELLO | COUNTY TOTAL | SERVICES | 1,350 | \$1,644,760 |
| WAPELLO | COUNTY TOTAL | WHOLESALE | 283 | \$841,974 |
| WAPELLO | COUNTY TOTAL | MISC. | 561 | \$1,115,312 |
| WAPELLO | COUNTY TOTAL | * TOTAL * | 4,169 | \$15,067,676 |
| WARREN | INDIANOLA* | UTIL/TRANS | 0 | \$0 |
| WARREN | INDIANOLA* | BLDG. MTL. | 29 | \$204,041 |
| WARREN | INDIANOLA* | GEN. MDSE. | 49 | \$2,120,108 |
| WARREN | INDIANOLA* | FOOD | 32 | \$532,441 |
| WARREN | INDIANOLA* | MOTOR VEH. | 77 | \$616,882 |
| WARREN | INDIANOLA* | APPAREL | 0 | \$0 |
| WARREN | INDIANOLA* | HOME FURN. | 30 | \$96,863 |
| WARREN | INDIANOLA* | EAT DRINK | 141 | \$619,846 |
| WARREN | INDIANOLA* | SPECIALTY | 399 | \$313,680 |
| WARREN | INDIANOLA* | SERVICES | 611 | \$707,513 |
| WARREN | INDIANOLA* | WHOLESALE | 109 | \$321,772 |
| WARREN | INDIANOLA* | MISC. | 253 | \$829,456 |
| WARREN | INDIANOLA* | * TOTAL * | 1,730 | \$6,362,602 |
| WARREN | CARLISLE | UTIL/TRANS | 30 | \$114,711 |
| WARREN | CARLISLE | BLDG. MTL. | 0 | \$0 |
| WARREN | CARLISLE | GEN. MDSE. | 0 | \$0 |
| WARREN | CARLISLE | FOOD | 0 | \$0 |
| WARREN | CARLISLE | MOTOR VEH. | 25 | \$187,848 |
| WARREN | CARLISLE | APPAREL | 0 | \$0 |
| WARREN | CARLISLE | HOME FURN. | 0 | \$0 |
| WARREN | CARLISLE | EAT DRINK | 0 | \$0 |
| WARREN | CARLISLE | SPECIALTY | 91 | \$22,240 |
| WARREN | CARLISLE | SERVICES | 129 | \$60,745 |
| WARREN | CARLISLE | WHOLESALE | 0 | \$0 |
| WARREN | CARLISLE | MISC. | 143 | \$262,691 |
| WARREN | CARLISLE | * TOTAL * | 418 | \$648,235 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|--------------|------------|----------|--------------|
| WARREN | NORWALK | UTIL/TRANS | 0 | \$0 |
| WARREN | NORWALK | BLDG. MTL. | 0 | \$0 |
| WARREN | NORWALK | GEN. MDSE. | 25 | \$148,975 |
| WARREN | NORWALK | FOOD | 0 | \$0 |
| WARREN | NORWALK | MOTOR VEH. | 20 | \$57,882 |
| WARREN | NORWALK | APPAREL | 0 | \$0 |
| WARREN | NORWALK | HOME FURN. | 0 | \$0 |
| WARREN | NORWALK | EAT DRINK | 24 | \$46,490 |
| WARREN | NORWALK | SPECIALTY | 165 | \$31,539 |
| WARREN | NORWALK | SERVICES | 197 | \$119,414 |
| WARREN | NORWALK | WHOLESALE | 54 | \$510,851 |
| WARREN | NORWALK | MISC. | 125 | \$916,800 |
| WARREN | NORWALK | * TOTAL * | 610 | \$1,831,951 |
| WARREN | OTHER | UTIL/TRANS | 44 | \$43,077 |
| WARREN | OTHER | BLDG. MTL. | 29 | \$44,304 |
| WARREN | OTHER | GEN. MDSE. | 27 | \$105,728 |
| WARREN | OTHER | FOOD | 0 | \$0 |
| WARREN | OTHER | MOTOR VEH. | 0 | \$0 |
| WARREN | OTHER | APPAREL | 0 | \$0 |
| WARREN | OTHER | HOME FURN. | 0 | \$0 |
| WARREN | OTHER | EAT DRINK | 43 | \$71,703 |
| WARREN | OTHER | SPECIALTY | 223 | \$102,070 |
| WARREN | OTHER | SERVICES | 258 | \$206,746 |
| WARREN | OTHER | WHOLESALE | 55 | \$75,354 |
| WARREN | OTHER | MISC. | 173 | \$138,157 |
| WARREN | OTHER | * TOTAL * | 852 | \$787,139 |
| WARREN | COUNTY TOTAL | UTIL/TRANS | 74 | \$157,788 |
| WARREN | COUNTY TOTAL | BLDG. MTL. | 58 | \$248,345 |
| WARREN | COUNTY TOTAL | GEN. MDSE. | 101 | \$2,374,811 |
| WARREN | COUNTY TOTAL | FOOD | 32 | \$532,441 |
| WARREN | COUNTY TOTAL | MOTOR VEH. | 122 | \$862,612 |
| WARREN | COUNTY TOTAL | APPAREL | 0 | \$0 |
| WARREN | COUNTY TOTAL | HOME FURN. | 30 | \$96,863 |
| WARREN | COUNTY TOTAL | EAT DRINK | 208 | \$738,039 |
| WARREN | COUNTY TOTAL | SPECIALTY | 878 | \$469,529 |
| WARREN | COUNTY TOTAL | SERVICES | 1,195 | \$1,094,418 |
| WARREN | COUNTY TOTAL | WHOLESALE | 218 | \$907,977 |
| WARREN | COUNTY TOTAL | MISC. | 694 | \$2,147,104 |
| WARREN | COUNTY TOTAL | * TOTAL * | 3,610 | \$9,629,927 |
| WASHINGTON | WASHINGTON* | UTIL/TRANS | 24 | \$18,431 |
| WASHINGTON | WASHINGTON* | BLDG. MTL. | 29 | \$158,331 |
| WASHINGTON | WASHINGTON* | GEN. MDSE. | 36 | \$762,167 |
| WASHINGTON | WASHINGTON* | FOOD | 31 | \$371,270 |
| WASHINGTON | WASHINGTON* | MOTOR VEH. | 57 | \$166,128 |
| WASHINGTON | WASHINGTON* | APPAREL | 20 | \$44,338 |
| WASHINGTON | WASHINGTON* | HOME FURN. | 49 | \$188,825 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|--------------|------------|----------|--------------|
| WASHINGTON | WASHINGTON* | EAT DRINK | 92 | \$354,311 |
| WASHINGTON | WASHINGTON* | SPECIALTY | 279 | \$241,007 |
| WASHINGTON | WASHINGTON* | SERVICES | 459 | \$407,276 |
| WASHINGTON | WASHINGTON* | WHOLESALE | 130 | \$474,771 |
| WASHINGTON | WASHINGTON* | MISC. | 217 | \$254,818 |
| WASHINGTON | WASHINGTON* | * TOTAL * | 1,423 | \$3,441,673 |
| WASHINGTON | OTHER | UTIL/TRANS | 80 | \$270,141 |
| WASHINGTON | OTHER | BLDG. MTL. | 47 | \$304,593 |
| WASHINGTON | OTHER | GEN. MDSE. | 53 | \$225,347 |
| WASHINGTON | OTHER | FOOD | 25 | \$59,278 |
| WASHINGTON | OTHER | MOTOR VEH. | 74 | \$196,014 |
| WASHINGTON | OTHER | APPAREL | 0 | \$0 |
| WASHINGTON | OTHER | HOME FURN. | 36 | \$92,844 |
| WASHINGTON | OTHER | EAT DRINK | 87 | \$151,264 |
| WASHINGTON | OTHER | SPECIALTY | 365 | \$301,967 |
| WASHINGTON | OTHER | SERVICES | 596 | \$333,860 |
| WASHINGTON | OTHER | WHOLESALE | 148 | \$350,812 |
| WASHINGTON | OTHER | MISC. | 344 | \$266,253 |
| WASHINGTON | OTHER | * TOTAL * | 1,855 | \$2,552,373 |
| WASHINGTON | COUNTY TOTAL | UTIL/TRANS | 104 | \$288,572 |
| WASHINGTON | COUNTY TOTAL | BLDG. MTL. | 76 | \$462,924 |
| WASHINGTON | COUNTY TOTAL | GEN. MDSE. | 89 | \$987,514 |
| WASHINGTON | COUNTY TOTAL | FOOD | 56 | \$430,548 |
| WASHINGTON | COUNTY TOTAL | MOTOR VEH. | 131 | \$362,142 |
| WASHINGTON | COUNTY TOTAL | APPAREL | 20 | \$44,338 |
| WASHINGTON | COUNTY TOTAL | HOME FURN. | 85 | \$281,669 |
| WASHINGTON | COUNTY TOTAL | EAT DRINK | 179 | \$505,575 |
| WASHINGTON | COUNTY TOTAL | SPECIALTY | 644 | \$542,974 |
| WASHINGTON | COUNTY TOTAL | SERVICES | 1,055 | \$741,136 |
| WASHINGTON | COUNTY TOTAL | WHOLESALE | 278 | \$825,583 |
| WASHINGTON | COUNTY TOTAL | MISC. | 561 | \$521,071 |
| WASHINGTON | COUNTY TOTAL | * TOTAL * | 3,278 | \$5,994,046 |
| WAYNE | COUNTY TOTAL | UTIL/TRANS | 40 | \$57,034 |
| WAYNE | COUNTY TOTAL | BLDG. MTL. | 24 | \$148,581 |
| WAYNE | COUNTY TOTAL | GEN. MDSE. | 30 | \$206,916 |
| WAYNE | COUNTY TOTAL | FOOD | 22 | \$135,842 |
| WAYNE | COUNTY TOTAL | MOTOR VEH. | 49 | \$72,654 |
| WAYNE | COUNTY TOTAL | APPAREL | 0 | \$0 |
| WAYNE | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| WAYNE | COUNTY TOTAL | EAT DRINK | 64 | \$67,727 |
| WAYNE | COUNTY TOTAL | SPECIALTY | 234 | \$90,710 |
| WAYNE | COUNTY TOTAL | SERVICES | 304 | \$139,025 |
| WAYNE | COUNTY TOTAL | WHOLESALE | 80 | \$83,076 |
| WAYNE | COUNTY TOTAL | MISC. | 178 | \$87,099 |
| WAYNE | COUNTY TOTAL | * TOTAL * | 1,025 | \$1,088,664 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|-----------|--------------|------------|----------|--------------|
| WEBSTER | FT DODGE* | UTIL/TRANS | 98 | \$2,719,702 |
| WEBSTER | FT DODGE* | BLDG. MTL. | 93 | \$2,490,521 |
| WEBSTER | FT DODGE* | GEN. MDSE. | 90 | \$5,602,954 |
| WEBSTER | FT DODGE* | FOOD | 57 | \$758,769 |
| WEBSTER | FT DODGE* | MOTOR VEH. | 187 | \$986,318 |
| WEBSTER | FT DODGE* | APPAREL | 96 | \$424,359 |
| WEBSTER | FT DODGE* | HOME FURN. | 126 | \$709,715 |
| WEBSTER | FT DODGE* | EAT DRINK | 299 | \$1,778,907 |
| WEBSTER | FT DODGE* | SPECIALTY | 714 | \$1,311,761 |
| WEBSTER | FT DODGE* | SERVICES | 1,160 | \$1,932,289 |
| WEBSTER | FT DODGE* | WHOLESALE | 314 | \$1,527,475 |
| WEBSTER | FT DODGE* | MISC. | 497 | \$1,443,105 |
| WEBSTER | FT DODGE* | * TOTAL * | 3,731 | \$21,685,875 |
| WEBSTER | OTHER | UTIL/TRANS | 102 | \$279,021 |
| WEBSTER | OTHER | BLDG. MTL. | 25 | \$51,856 |
| WEBSTER | OTHER | GEN. MDSE. | 34 | \$112,079 |
| WEBSTER | OTHER | FOOD | 23 | \$46,099 |
| WEBSTER | OTHER | MOTOR VEH. | 42 | \$35,876 |
| WEBSTER | OTHER | APPAREL | 0 | \$0 |
| WEBSTER | OTHER | HOME FURN. | 0 | \$0 |
| WEBSTER | OTHER | EAT DRINK | 51 | \$50,179 |
| WEBSTER | OTHER | SPECIALTY | 226 | \$39,789 |
| WEBSTER | OTHER | SERVICES | 392 | \$213,315 |
| WEBSTER | OTHER | WHOLESALE | 95 | \$265,378 |
| WEBSTER | OTHER | MISC. | 227 | \$120,700 |
| WEBSTER | OTHER | * TOTAL * | 1,217 | \$1,214,292 |
| WEBSTER | COUNTY TOTAL | UTIL/TRANS | 200 | \$2,998,723 |
| WEBSTER | COUNTY TOTAL | BLDG. MTL. | 118 | \$2,542,377 |
| WEBSTER | COUNTY TOTAL | GEN. MDSE. | 124 | \$5,715,033 |
| WEBSTER | COUNTY TOTAL | FOOD | 80 | \$804,868 |
| WEBSTER | COUNTY TOTAL | MOTOR VEH. | 229 | \$1,022,194 |
| WEBSTER | COUNTY TOTAL | APPAREL | 96 | \$424,359 |
| WEBSTER | COUNTY TOTAL | HOME FURN. | 126 | \$709,715 |
| WEBSTER | COUNTY TOTAL | EAT DRINK | 350 | \$1,829,086 |
| WEBSTER | COUNTY TOTAL | SPECIALTY | 940 | \$1,351,550 |
| WEBSTER | COUNTY TOTAL | SERVICES | 1,552 | \$2,145,604 |
| WEBSTER | COUNTY TOTAL | WHOLESALE | 409 | \$1,792,853 |
| WEBSTER | COUNTY TOTAL | MISC. | 724 | \$1,563,805 |
| WEBSTER | COUNTY TOTAL | * TOTAL * | 4,948 | \$22,900,167 |
| WINNEBAGO | FOREST CITY* | UTIL/TRANS | 0 | \$0 |
| WINNEBAGO | FOREST CITY* | BLDG. MTL. | 0 | \$0 |
| WINNEBAGO | FOREST CITY* | GEN. MDSE. | 21 | \$142,806 |
| WINNEBAGO | FOREST CITY* | FOOD | 0 | \$0 |
| WINNEBAGO | FOREST CITY* | MOTOR VEH. | 42 | \$129,980 |
| WINNEBAGO | FOREST CITY* | APPAREL | 0 | \$0 |
| WINNEBAGO | FOREST CITY* | HOME FURN. | 20 | \$23,883 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|--------------|------------|----------|--------------|
| WINNEBAGO | FOREST CITY* | EAT DRINK | 36 | \$91,707 |
| WINNEBAGO | FOREST CITY* | SPECIALTY | 138 | \$80,687 |
| WINNEBAGO | FOREST CITY* | SERVICES | 177 | \$134,463 |
| WINNEBAGO | FOREST CITY* | WHOLESALE | 26 | \$34,075 |
| WINNEBAGO | FOREST CITY* | MISC. | 154 | \$478,170 |
| WINNEBAGO | FOREST CITY* | * TOTAL * | 614 | \$1,115,771 |
| WINNEBAGO | OTHER | UTIL/TRANS | 68 | \$472,695 |
| WINNEBAGO | OTHER | BLDG. MTL. | 30 | \$131,297 |
| WINNEBAGO | OTHER | GEN. MDSE. | 0 | \$0 |
| WINNEBAGO | OTHER | FOOD | 0 | \$0 |
| WINNEBAGO | OTHER | MOTOR VEH. | 53 | \$131,023 |
| WINNEBAGO | OTHER | APPAREL | 0 | \$0 |
| WINNEBAGO | OTHER | HOME FURN. | 32 | \$38,853 |
| WINNEBAGO | OTHER | EAT DRINK | 71 | \$103,621 |
| WINNEBAGO | OTHER | SPECIALTY | 176 | \$166,537 |
| WINNEBAGO | OTHER | SERVICES | 322 | \$528,682 |
| WINNEBAGO | OTHER | WHOLESALE | 95 | \$77,417 |
| WINNEBAGO | OTHER | MISC. | 195 | \$994,732 |
| WINNEBAGO | OTHER | * TOTAL * | 1,042 | \$2,644,857 |
| WINNEBAGO | COUNTY TOTAL | UTIL/TRANS | 68 | \$472,695 |
| WINNEBAGO | COUNTY TOTAL | BLDG. MTL. | 30 | \$131,297 |
| WINNEBAGO | COUNTY TOTAL | GEN. MDSE. | 21 | \$142,806 |
| WINNEBAGO | COUNTY TOTAL | FOOD | 0 | \$0 |
| WINNEBAGO | COUNTY TOTAL | MOTOR VEH. | 95 | \$261,003 |
| WINNEBAGO | COUNTY TOTAL | APPAREL | 0 | \$0 |
| WINNEBAGO | COUNTY TOTAL | HOME FURN. | 52 | \$62,736 |
| WINNEBAGO | COUNTY TOTAL | EAT DRINK | 107 | \$195,328 |
| WINNEBAGO | COUNTY TOTAL | SPECIALTY | 314 | \$247,224 |
| WINNEBAGO | COUNTY TOTAL | SERVICES | 499 | \$663,145 |
| WINNEBAGO | COUNTY TOTAL | WHOLESALE | 121 | \$111,492 |
| WINNEBAGO | COUNTY TOTAL | MISC. | 349 | \$1,472,902 |
| WINNEBAGO | COUNTY TOTAL | * TOTAL * | 1,656 | \$3,760,628 |
| WINNESHIEK | DECORAH* | UTIL/TRANS | 53 | \$540,565 |
| WINNESHIEK | DECORAH* | BLDG. MTL. | 50 | \$409,174 |
| WINNESHIEK | DECORAH* | GEN. MDSE. | 21 | \$1,808,158 |
| WINNESHIEK | DECORAH* | FOOD | 35 | \$261,512 |
| WINNESHIEK | DECORAH* | MOTOR VEH. | 72 | \$351,559 |
| WINNESHIEK | DECORAH* | APPAREL | 49 | \$205,387 |
| WINNESHIEK | DECORAH* | HOME FURN. | 42 | \$264,008 |
| WINNESHIEK | DECORAH* | EAT DRINK | 127 | \$567,298 |
| WINNESHIEK | DECORAH* | SPECIALTY | 393 | \$453,006 |
| WINNESHIEK | DECORAH* | SERVICES | 527 | \$655,942 |
| WINNESHIEK | DECORAH* | WHOLESALE | 99 | \$331,320 |
| WINNESHIEK | DECORAH* | MISC. | 233 | \$506,661 |
| WINNESHIEK | DECORAH* | * TOTAL * | 1,701 | \$6,354,590 |
| WINNESHIEK | OTHER | UTIL/TRANS | 83 | \$107,247 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|------------|--------------|------------|----------|--------------|
| WINNESHIEK | OTHER | BLDG. MTL. | 21 | \$271,874 |
| WINNESHIEK | OTHER | GEN. MDSE. | 28 | \$109,705 |
| WINNESHIEK | OTHER | FOOD | 0 | \$0 |
| WINNESHIEK | OTHER | MOTOR VEH. | 53 | \$84,375 |
| WINNESHIEK | OTHER | APPAREL | 0 | \$0 |
| WINNESHIEK | OTHER | HOME FURN. | 0 | \$0 |
| WINNESHIEK | OTHER | EAT DRINK | 74 | \$141,135 |
| WINNESHIEK | OTHER | SPECIALTY | 183 | \$88,866 |
| WINNESHIEK | OTHER | SERVICES | 357 | \$173,206 |
| WINNESHIEK | OTHER | WHOLESALE | 95 | \$242,619 |
| WINNESHIEK | OTHER | MISC. | 214 | \$353,086 |
| WINNESHIEK | OTHER | * TOTAL * | 1,108 | \$1,572,113 |
| WINNESHIEK | COUNTY TOTAL | UTIL/TRANS | 136 | \$647,812 |
| WINNESHIEK | COUNTY TOTAL | BLDG. MTL. | 71 | \$681,048 |
| WINNESHIEK | COUNTY TOTAL | GEN. MDSE. | 49 | \$1,917,863 |
| WINNESHIEK | COUNTY TOTAL | FOOD | 35 | \$261,512 |
| WINNESHIEK | COUNTY TOTAL | MOTOR VEH. | 125 | \$435,934 |
| WINNESHIEK | COUNTY TOTAL | APPAREL | 49 | \$205,387 |
| WINNESHIEK | COUNTY TOTAL | HOME FURN. | 42 | \$264,008 |
| WINNESHIEK | COUNTY TOTAL | EAT DRINK | 201 | \$708,433 |
| WINNESHIEK | COUNTY TOTAL | SPECIALTY | 576 | \$541,872 |
| WINNESHIEK | COUNTY TOTAL | SERVICES | 884 | \$829,148 |
| WINNESHIEK | COUNTY TOTAL | WHOLESALE | 194 | \$573,939 |
| WINNESHIEK | COUNTY TOTAL | MISC. | 447 | \$859,747 |
| WINNESHIEK | COUNTY TOTAL | * TOTAL * | 2,809 | \$7,926,703 |
| | | | | |
| WOODBURY | SIOUX CITY* | UTIL/TRANS | 188 | \$5,469,685 |
| WOODBURY | SIOUX CITY* | BLDG. MTL. | 146 | \$4,389,149 |
| WOODBURY | SIOUX CITY* | GEN. MDSE. | 178 | \$10,343,912 |
| WOODBURY | SIOUX CITY* | FOOD | 168 | \$1,912,163 |
| WOODBURY | SIOUX CITY* | MOTOR VEH. | 312 | \$3,167,344 |
| WOODBURY | SIOUX CITY* | APPAREL | 217 | \$2,170,986 |
| WOODBURY | SIOUX CITY* | HOME FURN. | 285 | \$2,409,213 |
| WOODBURY | SIOUX CITY* | EAT DRINK | 803 | \$5,013,196 |
| WOODBURY | SIOUX CITY* | SPECIALTY | 1,413 | \$4,137,993 |
| WOODBURY | SIOUX CITY* | SERVICES | 2,692 | \$7,001,738 |
| WOODBURY | SIOUX CITY* | WHOLESALE | 672 | \$4,971,532 |
| WOODBURY | SIOUX CITY* | MISC. | 964 | \$3,132,097 |
| WOODBURY | SIOUX CITY* | * TOTAL * | 8,038 | \$54,119,008 |
| WOODBURY | OTHER | UTIL/TRANS | 116 | \$1,051,381 |
| WOODBURY | OTHER | BLDG. MTL. | 73 | \$208,470 |
| WOODBURY | OTHER | GEN. MDSE. | 54 | \$269,180 |
| WOODBURY | OTHER | FOOD | 38 | \$116,172 |
| WOODBURY | OTHER | MOTOR VEH. | 101 | \$182,427 |
| WOODBURY | OTHER | APPAREL | 0 | \$0 |
| WOODBURY | OTHER | HOME FURN. | 22 | \$22,165 |
| WOODBURY | OTHER | EAT DRINK | 152 | \$317,506 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|----------|--------------|------------|----------|--------------|
| WOODBURY | OTHER | SPECIALTY | 340 | \$147,599 |
| WOODBURY | OTHER | SERVICES | 579 | \$553,590 |
| WOODBURY | OTHER | WHOLESALE | 120 | \$160,531 |
| WOODBURY | OTHER | MISC. | 375 | \$321,309 |
| WOODBURY | OTHER | * TOTAL * | 1,970 | \$3,350,330 |
| WOODBURY | COUNTY TOTAL | UTIL/TRANS | 304 | \$6,521,066 |
| WOODBURY | COUNTY TOTAL | BLDG. MTL. | 219 | \$4,597,619 |
| WOODBURY | COUNTY TOTAL | GEN. MDSE. | 232 | \$10,613,092 |
| WOODBURY | COUNTY TOTAL | FOOD | 206 | \$2,028,335 |
| WOODBURY | COUNTY TOTAL | MOTOR VEH. | 413 | \$3,349,771 |
| WOODBURY | COUNTY TOTAL | APPAREL | 217 | \$2,170,986 |
| WOODBURY | COUNTY TOTAL | HOME FURN. | 307 | \$2,431,378 |
| WOODBURY | COUNTY TOTAL | EAT DRINK | 955 | \$5,330,702 |
| WOODBURY | COUNTY TOTAL | SPECIALTY | 1,753 | \$4,285,592 |
| WOODBURY | COUNTY TOTAL | SERVICES | 3,271 | \$7,555,328 |
| WOODBURY | COUNTY TOTAL | WHOLESALE | 792 | \$5,132,063 |
| WOODBURY | COUNTY TOTAL | MISC. | 1,339 | \$3,453,406 |
| WOODBURY | COUNTY TOTAL | * TOTAL * | 10,008 | \$57,469,338 |
| | | | | |
| WORTH | COUNTY TOTAL | UTIL/TRANS | 54 | \$230,974 |
| WORTH | COUNTY TOTAL | BLDG. MTL. | 38 | \$116,838 |
| WORTH | COUNTY TOTAL | GEN. MDSE. | 31 | \$130,619 |
| WORTH | COUNTY TOTAL | FOOD | 0 | \$0 |
| WORTH | COUNTY TOTAL | MOTOR VEH. | 38 | \$68,239 |
| WORTH | COUNTY TOTAL | APPAREL | 0 | \$0 |
| WORTH | COUNTY TOTAL | HOME FURN. | 37 | \$29,334 |
| WORTH | COUNTY TOTAL | EAT DRINK | 68 | \$96,136 |
| WORTH | COUNTY TOTAL | SPECIALTY | 205 | \$52,658 |
| WORTH | COUNTY TOTAL | SERVICES | 294 | \$192,057 |
| WORTH | COUNTY TOTAL | WHOLESALE | 78 | \$163,864 |
| WORTH | COUNTY TOTAL | MISC. | 139 | \$135,344 |
| WORTH | COUNTY TOTAL | * TOTAL * | 982 | \$1,216,063 |
| | | | | |
| WRIGHT | CLARION* | UTIL/TRANS | 0 | \$0 |
| WRIGHT | CLARION* | BLDG. MTL. | 23 | \$77,682 |
| WRIGHT | CLARION* | GEN. MDSE. | 0 | \$0 |
| WRIGHT | CLARION* | FOOD | 0 | \$0 |
| WRIGHT | CLARION* | MOTOR VEH. | 22 | \$56,670 |
| WRIGHT | CLARION* | APPAREL | 0 | \$0 |
| WRIGHT | CLARION* | HOME FURN. | 0 | \$0 |
| WRIGHT | CLARION* | EAT DRINK | 42 | \$106,945 |
| WRIGHT | CLARION* | SPECIALTY | 98 | \$182,952 |
| WRIGHT | CLARION* | SERVICES | 189 | \$114,048 |
| WRIGHT | CLARION* | WHOLESALE | 33 | \$96,327 |
| WRIGHT | CLARION* | MISC. | 129 | \$630,217 |
| WRIGHT | CLARION* | * TOTAL * | 536 | \$1,264,841 |
| WRIGHT | EAGLE GROVE | UTIL/TRANS | 29 | \$391,694 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|------------|----------|--------------|
| WRIGHT | EAGLE GROVE | BLDG. MTL. | 0 | \$0 |
| WRIGHT | EAGLE GROVE | GEN. MDSE. | 0 | \$0 |
| WRIGHT | EAGLE GROVE | FOOD | 0 | \$0 |
| WRIGHT | EAGLE GROVE | MOTOR VEH. | 0 | \$0 |
| WRIGHT | EAGLE GROVE | APPAREL | 0 | \$0 |
| WRIGHT | EAGLE GROVE | HOME FURN. | 0 | \$0 |
| WRIGHT | EAGLE GROVE | EAT DRINK | 38 | \$88,756 |
| WRIGHT | EAGLE GROVE | SPECIALTY | 88 | \$42,392 |
| WRIGHT | EAGLE GROVE | SERVICES | 146 | \$123,821 |
| WRIGHT | EAGLE GROVE | WHOLESALE | 28 | \$98,697 |
| WRIGHT | EAGLE GROVE | MISC. | 126 | \$591,329 |
| WRIGHT | EAGLE GROVE | * TOTAL * | 455 | \$1,336,689 |
| WRIGHT | BELMOND | UTIL/TRANS | 0 | \$0 |
| WRIGHT | BELMOND | BLDG. MTL. | 0 | \$0 |
| WRIGHT | BELMOND | GEN. MDSE. | 0 | \$0 |
| WRIGHT | BELMOND | FOOD | 0 | \$0 |
| WRIGHT | BELMOND | MOTOR VEH. | 31 | \$81,716 |
| WRIGHT | BELMOND | APPAREL | 0 | \$0 |
| WRIGHT | BELMOND | HOME FURN. | 0 | \$0 |
| WRIGHT | BELMOND | EAT DRINK | 50 | \$127,026 |
| WRIGHT | BELMOND | SPECIALTY | 91 | \$120,640 |
| WRIGHT | BELMOND | SERVICES | 202 | \$103,985 |
| WRIGHT | BELMOND | WHOLESALE | 33 | \$75,173 |
| WRIGHT | BELMOND | MISC. | 146 | \$701,066 |
| WRIGHT | BELMOND | * TOTAL * | 553 | \$1,209,606 |
| WRIGHT | OTHER | UTIL/TRANS | 55 | \$204,714 |
| WRIGHT | OTHER | BLDG. MTL. | 0 | \$0 |
| WRIGHT | OTHER | GEN. MDSE. | 0 | \$0 |
| WRIGHT | OTHER | FOOD | 0 | \$0 |
| WRIGHT | OTHER | MOTOR VEH. | 32 | \$34,481 |
| WRIGHT | OTHER | APPAREL | 0 | \$0 |
| WRIGHT | OTHER | HOME FURN. | 0 | \$3,180 |
| WRIGHT | OTHER | EAT DRINK | 24 | \$20,619 |
| WRIGHT | OTHER | SPECIALTY | 101 | \$22,379 |
| WRIGHT | OTHER | SERVICES | 117 | \$49,474 |
| WRIGHT | OTHER | WHOLESALE | 43 | \$58,081 |
| WRIGHT | OTHER | MISC. | 111 | \$165,262 |
| WRIGHT | OTHER | * TOTAL * | 483 | \$555,010 |
| WRIGHT | COUNTY TOTAL | UTIL/TRANS | 84 | \$596,408 |
| WRIGHT | COUNTY TOTAL | BLDG. MTL. | 23 | \$77,682 |
| WRIGHT | COUNTY TOTAL | GEN. MDSE. | 0 | \$0 |
| WRIGHT | COUNTY TOTAL | FOOD | 0 | \$0 |
| WRIGHT | COUNTY TOTAL | MOTOR VEH. | 85 | \$172,867 |
| WRIGHT | COUNTY TOTAL | APPAREL | 0 | \$0 |
| WRIGHT | COUNTY TOTAL | HOME FURN. | 0 | \$0 |
| WRIGHT | COUNTY TOTAL | EAT DRINK | 154 | \$343,346 |
| WRIGHT | COUNTY TOTAL | SPECIALTY | 378 | \$368,363 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| County | Town | Bus Class | # of Bus | Computed Tax |
|--------|--------------|---------------------|----------------|------------------------|
| WRIGHT | COUNTY TOTAL | SERVICES | 654 | \$391,328 |
| WRIGHT | COUNTY TOTAL | WHOLESALE | 137 | \$328,278 |
| WRIGHT | COUNTY TOTAL | MISC. | 512 | \$2,087,874 |
| WRIGHT | COUNTY TOTAL | * TOTAL * | 2,027 | \$4,366,146 |
| | | *LATE FILERS | 31,807 | \$23,500,724 |
| | | *GRAND TOTAL | 372,673 | \$1,424,967,629 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| Business Groups | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|--|-----------------|----------------------|---------------------|-----------------|
| Non-Residents | 10 | \$2,950,296 | \$126,684 | 0.01 |
| UTILITIES & TRANSPORTATION GROUP | | | | |
| COMMUNICATION UTILITIES | 3,457 | \$1,358,543,400 | \$67,919,027 | 4.77 |
| ELECTRIC AND GAS UTILITIES | 2,216 | \$2,126,423,468 | \$106,320,031 | 7.47 |
| WATER AND SANITATION UTILITIES | 3,738 | \$344,278,470 | \$17,213,244 | 1.21 |
| TRANSPORTATION AND WAREHOUSING COMPANIES | 3,809 | \$124,684,974 | \$6,233,819 | 0.44 |
| * GROUP TOTALS * | 13,220 | \$3,953,930,312 | \$197,686,121 | 13.89 |
| BUILDING MATERIALS GROUP | | | | |
| BUILDING MATERIAL DEALERS | 2,985 | \$1,598,106,368 | \$79,908,167 | 5.62 |
| PAINT AND GLASS STORES | 664 | \$69,062,191 | \$3,452,929 | 0.24 |
| HARDWARE STORES | 1,866 | \$235,256,750 | \$11,762,510 | 0.83 |
| GARDEN SUPPLY STORES | 1,792 | \$66,191,491 | \$3,307,152 | 0.23 |
| MOBILE HOME DEALERS | 191 | \$4,416,334 | \$220,823 | 0.02 |
| * GROUP TOTALS * | 7,498 | \$1,973,033,134 | \$98,651,581 | 6.93 |
| GENERAL MERCHANDISE GROUP | | | | |
| DEPARTMENT STORES | 1,066 | \$3,543,822,983 | \$177,191,174 | 12.36 |
| VARIETY STORES | 652 | \$152,489,840 | \$7,633,821 | 0.54 |
| MISCELLANEOUS GENERAL MERCHANDISE STORES | 6,171 | \$883,648,621 | \$44,180,494 | 3.11 |
| * GROUP TOTALS * | 7,889 | \$4,579,961,452 | \$229,005,489 | 16 |
| FOOD DEALERS GROUP | | | | |
| GROCERY STORES AND CONVENIENCE STORES | 3,820 | \$1,187,963,876 | \$59,397,011 | 4.17 |
| SPECIALIZED GROCERIES | 2,475 | \$62,695,486 | \$3,120,368 | 0.22 |
| * GROUP TOTALS * | 6,295 | \$1,250,659,362 | \$62,517,379 | 4.39 |
| MOTOR VEHICLE GROUP | | | | |
| AUTOMOBILE DEALERS | 3,330 | \$476,751,811 | \$23,799,914 | 1.67 |
| AUTOMOTIVE PARTS | 5,528 | \$504,101,783 | \$25,204,267 | 1.77 |
| GAS STATIONS | 4,848 | \$396,144,857 | \$19,808,731 | 1.39 |
| RECREATIONAL VEHICLES | 1,571 | \$128,793,483 | \$6,438,963 | 0.45 |
| * GROUP TOTALS * | 15,277 | \$1,505,791,934 | \$75,251,875 | 5.29 |
| APPAREL GROUP | | | | |
| CLOTHING AND CLOTHING ACCESSORIES STORES | 4,925 | \$586,042,159 | \$29,302,951 | 2.06 |
| SHOE STORES | 969 | \$117,510,071 | \$5,875,434 | 0.41 |
| * GROUP TOTALS * | 5,894 | \$703,552,230 | \$35,178,385 | 2.47 |
| HOME FURNISHINGS AND APPLIANCES GROUP | | | | |
| FURNITURE STORES | 2,169 | \$348,512,761 | \$17,425,360 | 1.22 |
| HOME FURNISHING STORES | 2,303 | \$170,549,859 | \$8,527,406 | 0.6 |
| APPLIANCE ENTERTAINMENT EQUIPMENT STORES | 4,586 | \$657,009,013 | \$32,841,071 | 2.31 |
| * GROUP TOTALS * | 9,058 | \$1,176,071,633 | \$58,793,837 | 4.13 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| Business Groups | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|--|-----------------|----------------------|---------------------|-----------------|
| EATING AND DRINKING PLACES GROUP | | | | |
| RESTAURANTS TAVERNS AND BARS | 26,503 | \$2,465,627,242 | \$123,369,586 | 8.67 |
| * GROUP TOTALS * | 26,503 | \$2,465,627,242 | \$123,369,586 | 8.67 |
| SPECIALTY RETAIL STORES GROUP | | | | |
| DRUG STORES | 2,682 | \$256,725,191 | \$12,837,325 | 0.85 |
| LIQUOR STORES | 461 | \$50,447,780 | \$2,522,413 | 0.18 |
| USED MERCHANDISE STORES | 8,508 | \$81,847,543 | \$4,086,048 | 0.29 |
| SPORTING GOODS STORES | 5,880 | \$236,155,174 | \$11,810,249 | 0.83 |
| BOOKS AND STATIONERY STORES | 1,989 | \$148,007,876 | \$7,392,163 | 0.52 |
| JEWELRY STORES | 1,890 | \$161,101,637 | \$8,054,248 | 0.57 |
| HOBBY AND TOY STORES | 14,111 | \$168,633,769 | \$8,433,108 | 0.59 |
| GIFT AND NOVELTY SHOPS | 4,372 | \$153,523,322 | \$7,677,282 | 0.54 |
| MAIL ORDER STORES | 574 | \$19,164,438 | \$957,898 | 0.07 |
| VENDING MACHINES | 1,598 | \$70,092,604 | \$3,504,364 | 0.25 |
| DIRECT SELLING | 4,632 | \$79,690,143 | \$3,983,928 | 0.28 |
| FUEL AND ICE DEALERS | 381 | \$37,665,339 | \$1,883,078 | 0.13 |
| FLORISTS | 2,075 | \$64,433,580 | \$3,220,861 | 0.23 |
| OTHER SPECIALTY SHOPS | 17,105 | \$580,052,820 | \$29,002,641 | 2.04 |
| * GROUP TOTALS * | 66,258 | \$2,104,697,764 | \$105,364,375 | 7.35 |
| SERVICES GROUP | | | | |
| FINANCE INSURANCE REAL ESTATE & LEASING | 4,017 | \$130,603,140 | \$6,531,091 | 0.46 |
| HOTELS AND OTHER LODGING PLACES | 3,871 | \$483,927,369 | \$27,128,614 | 1.91 |
| LAUNDRY AND CLEANING | 3,695 | \$114,361,583 | \$5,716,798 | 0.4 |
| PHOTOGRAPHIC STUDIOS | 3,551 | \$73,809,050 | \$3,689,174 | 0.26 |
| BEAUTY/BARBER SHOPS | 22,568 | \$246,090,922 | \$12,300,685 | 0.86 |
| SHOE REPAIR SHOPS | 222 | \$3,611,932 | \$180,586 | 0.01 |
| FUNERAL HOMES | 1,741 | \$81,113,403 | \$4,055,617 | 0.29 |
| OTHER PERSONAL SERVICES | 3,845 | \$61,929,932 | \$3,078,792 | 0.22 |
| BUILDING MAINTENANCE | 4,447 | \$119,203,875 | \$5,958,853 | 0.42 |
| EMPLOYMENT AGENCIES | 501 | \$32,142,378 | \$1,607,129 | 0.11 |
| OTHER BUSINESS SERVICES | 12,685 | \$522,644,641 | \$26,126,672 | 1.84 |
| AUTOMOBILE RENTAL AND STORAGE | 600 | \$69,833,172 | \$3,820,465 | 0.27 |
| AUTOMOBILE REPAIR AND SERVICES | 18,349 | \$694,882,078 | \$34,747,936 | 2.44 |
| ELECTRICAL REPAIR | 2,686 | \$81,200,043 | \$4,059,196 | 0.29 |
| WATCH JEWELRY REPAIR | 150 | \$4,395,094 | \$219,761 | 0.02 |
| FURNITURE REPAIR | 1,930 | \$10,671,277 | \$533,519 | 0.04 |
| MISCELLANEOUS REPAIR | 11,095 | \$254,369,236 | \$12,724,280 | 0.89 |
| MOTION PICTURE THEATRES | 663 | \$63,140,232 | \$3,155,959 | 0.22 |
| ARTS ENTERTAINMENT & RECREATION | 7,460 | \$351,697,916 | \$17,611,756 | 1.24 |
| EDUCATION INSTITUTIONS - ATHLETIC EVENTS | 639 | \$31,085,025 | \$1,554,172 | 0.11 |
| OTHER SERVICES | 5,155 | \$229,062,479 | \$11,454,781 | 0.81 |
| * GROUP TOTALS * | 109,870 | \$3,659,774,777 | \$186,255,836 | 13.09 |

Retail Sales Tax
By County and Selected Cities by Business Class
Fiscal Year 2002

| Business Groups | # of Bus | Taxable Sales | Computed Tax | % of Tax |
|---|-----------------|-------------------------|------------------------|-----------------|
| WHOLESALE GOODS GROUP | | | | |
| MOTOR VEHICLE | 895 | \$67,607,532 | \$3,388,892 | 0.24 |
| FURNITURE AND HOME FURNISHINGS | 119 | \$9,577,381 | \$492,116 | 0.03 |
| CONSTRUCTION MATERIALS | 4,942 | \$824,363,491 | \$41,206,257 | 2.9 |
| FARM AND GARDEN EQUIPMENT | 9,352 | \$901,731,499 | \$45,078,921 | 3.17 |
| MISCELLANEOUS DURABLE GOODS | 813 | \$47,693,023 | \$2,384,496 | 0.17 |
| APPAREL PIECE GOODS | 69 | \$1,375,002 | \$67,419 | 0 |
| GROCERIES AND FARM PRODUCTS | 831 | \$73,684,075 | \$3,596,312 | 0.25 |
| MISCELLANEOUS NONDURABLE GOODS | 6,802 | \$437,679,422 | \$21,906,325 | 1.54 |
| * GROUP TOTALS * | 23,823 | \$2,363,711,425 | \$118,120,738 | 8.3 |
| MISCELLANEOUS GROUP | | | | |
| AGRICULTURE PRODUCTION AND SERVICES | 9,718 | \$243,069,090 | \$12,147,595 | 0.85 |
| MINING | 766 | \$73,213,493 | \$3,660,687 | 0.26 |
| GENERAL CONTRACTORS | 6,325 | \$273,635,329 | \$13,743,455 | 0.97 |
| PLUMBING AND HEATING CONTRACTORS | 5,676 | \$282,112,314 | \$14,109,088 | 0.99 |
| PAINTING CONTRACTORS | 2,412 | \$30,124,107 | \$1,505,970 | 0.11 |
| ELECTRICAL CONTRACTORS | 3,414 | \$126,394,182 | \$6,319,881 | 0.44 |
| CARPENTRY CONTRACTORS | 2,257 | \$66,090,526 | \$3,293,944 | 0.23 |
| OTHER SPECIAL TRADE CONTRACTORS | 4,654 | \$262,213,494 | \$12,940,157 | 0.91 |
| FOOD MANUFACTURERS | 884 | \$50,200,868 | \$2,510,037 | 0.18 |
| APPAREL AND TEXTILE MANUFACTURERS | 154 | \$4,578,803 | \$228,939 | 0.02 |
| FURNITURE WOOD AND PAPER MANUFACTURERS | 1,554 | \$104,517,330 | \$5,225,302 | 0.37 |
| PUB BOOKS & NEWSPAPERS /COMMERICAL PRINTERS | 2,678 | \$147,461,699 | \$7,372,627 | 0.52 |
| NONMETALLIC PRODUCT MANUFACTURERS | 1,382 | \$220,774,098 | \$11,036,339 | 0.78 |
| INDUSTRIAL EQUIPMENT MANUFACTURERS | 2,125 | \$177,040,846 | \$8,855,727 | 0.62 |
| MISCELLANEOUS MANUFACTURERS | 2,291 | \$132,734,922 | \$6,636,418 | 0.47 |
| TEMPORARY RETAILERS | 2,978 | \$41,999,710 | \$1,558,149 | 0.11 |
| * GROUP TOTALS * | 49,268 | \$2,236,160,811 | \$111,144,315 | 7.81 |
| * LATE FILERS * | 31,810 | \$470,706,565 | \$23,501,428 | 1.65 |
| ** GRAND TOTAL ** | 372,673 | \$28,446,628,937 | \$1,424,967,629 | 100 |

**MOTOR VEHICLE USE TAX BY COUNTY
COUNTY TREASURER USE TAX REPORT**

| County | Units | Amount | County | Units | Amount |
|----------------|--------|---------------|------------------|----------------|-----------------------|
| 01 Adair | 2,186 | 790,591.87 | 52 Johnson | 21,040 | 9,570,663.63 |
| 02 Adams | 1,273 | 439,906.14 | 53 Jones | 4,456 | 1,665,269.89 |
| 03 Allamakee | 3,950 | 1,203,380.03 | 54 Keokuk | 3,593 | 1,108,945.34 |
| 04 Appanoose | 3,968 | 1,066,204.78 | 55 Kossuth | 3,891 | 1,685,956.76 |
| 05 Audubon | 1,664 | 673,417.42 | 56 Lee North | 5,336 | 1,807,943.20 |
| 06 Benton | 7,051 | 2,444,988.84 | 56 Lee South | 3,801 | 1,049,138.66 |
| 07 Black Hawk | 28,959 | 10,562,806.94 | 57 Linn | 46,109 | 18,778,600.53 |
| 08 Boone | 6,868 | 2,414,743.17 | 58 Louisa | 3,876 | 1,107,976.91 |
| 09 Bremer | 5,580 | 2,142,884.17 | 59 Lucas | 2,805 | 875,436.20 |
| 10 Buchanan | 5,594 | 1,789,294.59 | 60 Lyon | 3,224 | 1,083,222.32 |
| 11 Buena Vista | 5,329 | 1,788,945.35 | 61 Madison | 4,137 | 1,422,578.99 |
| 12 Butler | 4,653 | 1,286,796.45 | 62 Mahaska | 6,195 | 2,021,644.05 |
| 13 Calhoun | 2,848 | 965,397.03 | 63 Marion | 8,453 | 3,036,402.77 |
| 14 Carroll | 5,283 | 2,223,794.26 | 64 Marshall | 10,685 | 3,526,288.03 |
| 15 Cass | 4,225 | 1,520,178.31 | 65 Mills | 4,221 | 1,588,261.85 |
| 16 Cedar | 5,055 | 1,856,175.89 | 66 Mitchell | 2,967 | 932,657.50 |
| 17 Cerro Gordo | 11,762 | 3,984,618.15 | 67 Monona | 3,010 | 942,768.21 |
| 18 Cherokee | 3,124 | 1,198,976.97 | 68 Monroe | 2,380 | 778,332.33 |
| 19 Chickasaw | 3,934 | 1,220,722.73 | 69 Montgomery | 3,133 | 1,065,970.08 |
| 20 Clarke | 2,794 | 777,946.27 | 70 Muscatine | 12,103 | 3,776,510.11 |
| 21 Clay | 4,576 | 1,561,019.47 | 71 O'Brien | 3,711 | 1,379,882.14 |
| 22 Clayton | 4,954 | 1,800,921.44 | 72 Osceola | 1,938 | 692,935.19 |
| 23 Clinton | 12,931 | 4,293,371.27 | 73 Page | 4,360 | 1,420,186.08 |
| 24 Crawford | 4,960 | 1,533,156.05 | 74 Palo Alto | 2,592 | 905,329.98 |
| 25 Dallas | 10,581 | 4,471,205.92 | 75 Plymouth | 4,662 | 2,629,287.00 |
| 26 Davis | 2,465 | 718,136.83 | 76 Pocahontas | 2,295 | 721,204.49 |
| 27 Decatur | 2,349 | 671,995.52 | 77 Polk | 99,444 | 41,219,905.51 |
| 28 Delaware | 4,656 | 1,652,454.27 | 78 Pottawattamie | 26,237 | 9,291,384.40 |
| 29 Des Moines | 10,718 | 3,590,968.74 | 79 Poweshiek | 4,904 | 1,944,048.09 |
| 30 Dickinson | 4,516 | 1,911,455.21 | 80 Ringgold | 1,576 | 511,975.23 |
| 31 Dubuque | 18,924 | 7,745,889.05 | 81 Sac | 3,215 | 1,128,937.82 |
| 32 Emmet | 3,119 | 960,158.18 | 82 Scott | 41,508 | 15,634,287.56 |
| 33 Fayette | 5,719 | 1,769,275.01 | 83 Shelby | 3,233 | 1,291,245.42 |
| 34 Floyd | 4,796 | 1,480,844.21 | 84 Sioux | 7,635 | 3,054,775.86 |
| 35 Franklin | 3,149 | 1,007,204.63 | 85 Story | 15,534 | 6,511,490.10 |
| 36 Fremont | 2,451 | 856,304.60 | 86 Tama | 4,581 | 1,514,808.13 |
| 37 Greene | 2,835 | 882,059.50 | 87 Taylor | 1,758 | 563,083.65 |
| 38 Grundy | 3,258 | 1,339,381.70 | 88 Union | 3,640 | 1,068,756.41 |
| 39 Guthrie | 3,323 | 1,139,093.31 | 89 Van Buren | 2,338 | 669,334.64 |
| 40 Hamilton | 4,468 | 1,510,782.25 | 90 Wapello | 11,355 | 3,020,958.13 |
| 41 Hancock | 3,445 | 1,154,929.10 | 91 Warren | 10,800 | 4,163,338.65 |
| 42 Hardin | 5,277 | 1,746,729.86 | 92 Washington | 5,527 | 1,936,960.84 |
| 43 Harrison | 4,579 | 1,641,265.53 | 93 Wayne | 2,044 | 567,026.26 |
| 44 Henry | 5,203 | 1,755,567.40 | 94 Webster | 9,879 | 3,216,328.68 |
| 45 Howard | 2,713 | 758,339.61 | 95 Winnebago | 3,317 | 1,124,989.80 |
| 46 Humboldt | 2,879 | 976,708.98 | 96 Winneshiek | 4,748 | 1,856,935.62 |
| 47 Ida | 1,880 | 814,457.48 | 97 Woodbury | 28,038 | 8,984,948.66 |
| 48 Iowa | 4,182 | 1,686,358.80 | 98 Worth | 2,277 | 722,093.41 |
| 49 Jackson | 4,504 | 1,781,886.39 | 99 Wright | 3,744 | 1,218,380.38 |
| 50 Jasper | 10,135 | 3,663,225.74 | | | |
| 51 Jefferson | 4,123 | 1,308,364.72 | | | |
| | | | TOTALS | 752,073 | 275,324,665.62 |

**RETAILER'S USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 2002**

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|--------------------|----------------------|---------------------|-----------------|
| UTILITIES & TRANSPORTATION GROUP | | | | |
| COMMUNICATION UTILITIES | 1,373 | \$300,655,757 | \$15,03-9,769 | 9.42% |
| ELECTRIC AND GAS UTILITIES | 168 | \$9,632,583 | \$481,631 | .30% |
| WATER AND SANITATION UTILITIES | 99 | \$10,799,420 | - \$539,971 | .34% |
| TRANSPORTATION AND WAREHOUSING COMPANIES | 219 | \$9,884,547 | \$494,226 | .31% |
| GROUP TOTALS | 1,859 | \$330,972,307 | \$16,555,597 | .10.37% |
| BUILDING MATERIALS GROUP | | | | |
| BUILDING MATERIAL DEALERS | 589 | \$58,083,534 | \$2,904,131 | 1.82% |
| PAINT AND GLASS STORES | 54 | \$1,152,773 | \$57,639 | .04% |
| HARDWARE STORES | 166 | \$6,217,748 | \$310,882 | .19% |
| CARDEN SUPPLY STORES | 89 | \$692,088 | \$34,612 | .02% |
| MOBILE HOME DEALERS | 34 | \$643,920 | \$32,196 | .02% |
| GROUP TOTALS | 932 | \$66,790,063 | \$3,339,460 | 2.09% |
| GENERAL MERCHANDISE GROUP | | | | |
| DEPARTMENT STORES | 20 | \$72,549,648 | \$3,627,477 | 2.27% |
| VARIETY STORES | 5 | \$91,023 | \$4,552 | .00% |
| MISCELLANEOUS GENERAL MERCHANDISE STORES | 127 | \$1,492,109 | \$74,608 | .05% |
| GROUP TOTALS | 152 | \$74,132,780 | \$3,706,637 | 2.32% |
| FOOD DEALERS GROUP | | | | |
| GROCERY STORES AND CONVENIENCE STORES | 51 | \$2,707,222 | \$135,359 | .08% |
| SPECIALIZED GROCERIES | 197 | \$21,228,263 | \$1,061,081 | .66% |
| GROUP TOTALS | 248 | \$23,935,485 | \$1,196,440 | .75% |
| MOTOR VEHICLE GROUP | | | | |
| AUTOMOBILE DEALERS | 95 | \$1,335,086 | \$66,756 | .04% |
| AUTOMOTIVE PARTS | 393 | \$19,193,905 | \$959,686 | .60% |
| GAS STATIONS | 86 | \$5,393,400 | \$269,659 | .17% |
| RECREATIONAL VEHICLES | 83 | \$1,400,196 | \$70,005 | .04% |
| GROUP TOTALS | 657 | \$27,322,587 | \$1,366,106 | .86% |

**RETAILER'S USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 2002**

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|--|--------------------|----------------------|---------------------|-----------------|
| APPAREL GROUP | | | | |
| CLOTHING AND CLOTHING ACCESSORIES STORES | 301 | \$18,901,240 | \$945,056 | .59% |
| SHOE STORES | 54 | \$835,456 | \$41,770 | .03% |
| GROUP TOTALS | 355 | \$19,736,696 | \$986,826 | .62% |
| HOME FURNISHINGS AND APPLIANCES GROUP | | | | |
| FURNITURE STORES | 481 | \$17,316,245 | \$865,771 | ..54% |
| HOME FURNISHING STORES | 418 | \$64,600,251 | \$3,230,017 | 2.02% |
| APPLIANCE, ENTERTAINMENT EQUIPMENT STORES | 481 | \$16,686,296 | \$834,324 | .52% |
| GROUP TOTALS | 1,380 | \$98,602,792 | \$4,930,112 | 3.09% |
| EATING AND DRINKING PLACES GROUP | | | | |
| RESTAURANTS, TAVERNS AND BARS | 286 | \$11,813,781 | \$590,680 | .37% |
| *.GROUP TOTALS | 286' | \$11,813,781 | \$590,680 | .37% |
| SPECIALTY RETAIL STORES GROUP | | | | |
| DRUG STORES | 108 | \$15,886,747 | \$794,338 | .50% |
| LIQUOR STORES | 1 | \$0 | \$0 | .00% |
| USED MERCHANDISE STORES | 348 | \$4,649,308 | \$232,469 | .15% |
| SPORTING GOODS STORES | 225 | \$7,421,828 | \$371,033 | .23% |
| BOOKS AND STATIONERY STORES | 205 | \$27,908,419 | \$1,395,421 | .87% |
| JEWELRY STORES | 118 | \$1,841,447 | \$92,082 | .06% |
| BOBBY AND TOY STORES | 983 | \$3,264,272 | \$163,519 | .10% |
| GIFT AND NOVELTY SHOPS | 158 | \$13,443,278 | \$672,211 | .42% |
| MAIL ORDER STORES | 219 | \$28,936,140 | \$1,446,813 | .91% |
| VENDING MACHINES | 167 | \$9,049,878 | \$452,510 | .28% |
| DIRECT SELLING | 1,014 | \$101,056,902 | \$5,040,921 | 3.16% |
| FUEL AND ICE DEALERS | 56 | \$4,278,456 | \$213,925 | .13% |
| FLORISTS | 39 | \$419,426 | \$20,971 | .01% |
| OTHER SPECIALTY SHOPS | 2,531 | \$143,405,592 | \$6,459,042 | 4.05% |
| * GROUP TOTALS * | 6,172 | \$361,561,693 | \$17,355,255 | 10.87% |

**RETAILER'S USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 2002**

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|--|--------------------|----------------------|---------------------|-----------------|
| SERVICES GROUP | | | | |
| FINANCE, INSURANCE, REAL ESTATE & LEASING | 622 | \$51,133,744 | \$2,550,617 | 1.60% |
| HOTELS AND OTHER LODGING PLACES | 16 | \$43,678 | \$2,185 | .00% |
| LAUNDRY AND CLEANING | 207 | \$18,448,031 | \$922,402 | .58% |
| PHOTOGRAPHIC STUDIOS | 184 | \$9,467,982 | \$473,336 | .30% |
| BEAUTY/BARBER SHOPS | 27 | \$336,972 | \$16,848 | .01% |
| SHOE REPAIR SHOPS | 0 | \$0 | \$0 | .00% |
| FUNERAL HOMES | 18 | \$339,613 | \$16,979 | .01% |
| OTHER PERSONAL SERVICES | 128 | \$10,376,631 | \$518,830 | .33% |
| BUILDING MAINTENANCE. | 567 | \$29,802,119 | \$1,487,843 | .93% |
| EMPLOYMENT AGENCIES | 42 | \$742,550 | \$37,129 | .02% |
| OTHER BUSINESS SERVICES | 4,907 | \$408,525,186 | \$20,423,031 | .12.80% |
| AUTOMOBILE RENTAL AND STORAGE | 187 | \$23,932,209 | \$1,196,610 | .75% |
| AUTOMOBILE REPAIR AND SERVICES | 203 | \$7,634,392 | \$381,725 | .24% |
| ELECTRICAL REPAIR | 293 | \$11,529,931 | \$576,497 | .36% |
| WATCH, JEWELRY REPAIR | 4 | \$0 | \$0 | .00% |
| FURNITURE REPAIR | 31 | \$118,945 | \$5,915 | .00% |
| MISCELLANEOUS REPAIR | 694 | \$30,692,889 | \$1,531,545 | .96% |
| MOTION PICTURE THEATRES | 34 | \$1,653,344 | \$82,672 | .05% |
| ARTS, ENTERTAINMENT, & RECREATION | 226 | \$9,290,947 | \$464,481 | .29% |
| EDUCATION INSTITUTIONS - ATHLETIC EVENTS | 57 | \$1,612,306 | \$80,535 | .05% |
| OTHER SERVICES | 228 | \$9,081,637 | \$454,044 | .28% |
| GROUP TOTALS | 8,675 | \$624,763,106 | \$31,223,224 | 19.56% |

WHOLESALE GOODS GROUP

| | | | | |
|-----------------------------------|---------------|----------------------|---------------------|---------------|
| MOTOR VEHICLE | 216 | \$7,221,247 | \$323,007 | .20% |
| FURNITURE AND HOME FURNISHINGS | 85 | \$2,932,771 | \$146,638 | .09% |
| CONSTRUCTION MATERIALS | 2,159 | \$162,275,840 | \$7,995,885 | 5.01% |
| FARM AND GARDEN EQUIPMENT | 6,466 | \$485,018,733 | \$24,250,402 | 15.19% |
| MISCELLANEOUS DURABLE GOODS | 360 | \$17,627,367 | \$881,346 | .55% |
| APPAREL, PIECE GOODS | 63 | \$1,506,793 | \$75,354 | .05% |
| GROCERIES AND FARM PRODUCTS | 197 | \$14,325,553 | \$716,276 | .45% |
| MISCELLANEOUS NONDURABLE GOODS | 1,142 | \$43,760,983 | \$2,188,190 | 1.37% |
| GROUP TOTALS | 10,688 | \$734,669,287 | \$36,577,098 | 22.92% |

**RETAILER'S USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 2002**

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|--------------------|------------------------|----------------------|-----------------|
| MISCELLANEOUS GROUP | | | | |
| AGRICULTURE PRODUCTION AND SERVICES | 480 | \$21,285,073 | \$1,064,234 | .67% |
| MINING | 65 | \$847,605 | \$42,378 | .03% |
| GENERAL CONTRACTORS | 1,375 | \$48,057,576 | \$2,402,839 | 1.51% |
| PLUMBING AND HEATING CONTRACTORS | 512 | \$19,652,895 | \$982,041 | .62% |
| PAINTING CONTRACTORS | 141 | \$1,727,191 | \$86,360 | .05% |
| ELECTRICAL CONTRACTORS | 304 | \$25,716,707 | \$1,285,594 | .81% |
| CARPENTRY CONTRACTORS | 178 | \$2,272,383 | \$113,603 | .07% |
| OTHER SPECIAL TRADE CONTRACTORS | 1,159 | \$45,805,084 | \$2,290,097 | 1.43% |
| FOOD MANUFACTURERS | 205 | \$40,542,569 | \$2,027,118 | 1.27% |
| APPAREL AND TEXTILE MANUFACTURERS | 135 | \$8,423,057 | \$421,152 | .26% |
| FURNITURE, WOOD AND PAPER MANUFACTURERS | 644 | \$40,232,064 | \$2,011,581 | 1.26% |
| PUB BOOKS & NEWSPAPERS /COMMERICAL PRINTERS | 496 | \$64,064,919 | \$3,203,214 | 2.01% |
| NONMETALLIC PRODUCT MANUFACTURERS | 1,136 | \$78,713,119 | \$3,936,288 | 2.47% |
| INDUSTRIAL EQUIPMENT MANUFACTURERS | 2,268 | \$203,599,500 | \$10,179,840 | 6.38% |
| MISCELLANEOUS MANUFACTURERS | 2,416 | \$176,725,221 | \$8,841,663 | 5.54% |
| TEMPORARY RETAILERS | 120 | \$11,667,191 | \$583,331 | .37% |
| * GROUP TOTALS | 11,634 | \$789,332,154 | \$39,471,333 | 24.73% |
| LATE FILERS | 2,135 | \$46,309,656 | \$2,296,118. | 1.44% |
| GRAND TOTAL | 45,173 | \$3,209,942,387 | \$159,594,886 | 100.00%* |

PERCENTAGE MAY NOT EQUAL 100%-DUE TO ROUNDING

**CONSUMER'S USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 2002**

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|--------------------|----------------------|---------------------|-----------------|
| UTILITIES & TRANSPORTATION GROUP | | | | |
| COMMUNICATION UTILITIES | 994 | \$79,159,721 | \$3,990,511 | 9.79%* |
| ELECTRIC AND GAS UTILITIES | 601 | \$88,562,008 | \$4,427,013 | 10.86%* |
| WATER AND SANITATION UTILITIES | 80 | \$2,376,305 | \$118,817 | .29%* |
| TRANSPORTATION AND WAREHOUSING COMPANIES | 504 | \$121-342,904 | \$617,194 | 1.51%* |
| GROUP TOTALS | 2,179 | \$182,440,938 | \$9,153,535 | 22.46%* |
| BUILDING MATERIALS GROUP | | | | |
| BUILDING MATERIAL DEALERS | 184 | \$7,588,942 | \$379,447 | .93%* |
| PAINT AND GLASS STORES | 44 | \$1,124,867 | \$56,243 | .14%* |
| HARDWARE STORES | 20 | \$62,848 | \$3,144 | .01%* |
| GARDEN SUPPLY STORES | 67 | \$474,952 | \$23,750 | .06%* |
| MOBILE HOME DEALERS | 5 | \$0 | \$0 | .00%* |
| GROUP TOTALS | 320 | \$9,251,609 | \$462,584 | 1.13%* |
| GENERAL MERCHANDISE GROUP | | | | |
| DEPARTMENT STORES | 54 | \$7,109,120 | \$355,458 | .87%* |
| VARIETY STORES | 21 | \$173,448 | \$8,675 | .02%* |
| MISCELLANEOUS GENERAL MERCHANDISE STORES | 154 | \$25,636,041 | \$1,281,798 | 3.14%* |
| * GROUP TOTALS * | 229 | \$32,918,609 | \$1,645,931 | 4.04%* |
| FOOD DEALERS GROUP | | | | |
| GROCERY STORES AND CONVENIENCE STORES | 89 | \$4,706,748 | \$235,340 | .58%* |
| SPECIALIZED GROCERIES | 86 | \$2,262,079 | \$113,105 | .28%* |
| GROUP TOTALS | 175 | \$6,968,827 | \$348,445 | .85%* |
| MOTOR VEHICLE GROUP | | | | |
| AUTOMOBILE DEALERS | 18-1 | \$662,709 | \$33,146 | .08%* |
| AUTOMOTIVE PARTS | 188 | \$3,212,083 | \$160,606 | .39%* |
| GAS STATIONS | 99 | \$588,943 | \$29,450 | .07%* |
| -RECREATIONAL VEHICLES | 36 | \$630,148 | \$31,507 | .08%* |
| GROUP TOTALS | 504 | \$5,093,883 | \$254,709 | .62%* |

**CONSUMER'S USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 2002**

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|--|--------------------|----------------------|---------------------|-----------------|
| APPAREL GROUP | | | | |
| CLOTHING AND CLOTHING ACCESSORIES STORES | 232 | \$3,692,552 | \$184,614 | .45%* |
| SHOE STORES | 25 | \$170,157 | \$8,510 | .02%* |
| GROUP TOTALS | 257 | \$3,862,709 | \$193,124 | .47%* |
| HOME FURNISHINGS AND APPLIANCES GROUP | | | | |
| FURNITURE STORES | 44 | \$75,206 | \$3,759 | .01%* |
| HOME FURNISHING STORES | 44 | \$1,154,068 | \$57,702 | .14%* |
| APPLIANCE, ENTERTAINMENT EQUIPMENT STORES | 202 | \$8,387,715 | \$419,374 | 1.03%* |
| * GROUP TOTALS * | 290 | \$9,616,989 | \$480,835 | 1.18%* |
| EATING AND DRINKING PLACES GROUP | | | | |
| RESTAURANTS, TAVERNS AND BARS | 835 | \$12,280,572 | \$614,009 | 1.51%* |
| GROUP TOTALS | 835 | \$12,280,572 | \$614,009 | 1.51%* |
| SPECIALTY RETAIL STORES GROUP | | | | |
| DRUG STORES | 28 | \$207,098 | \$10,355 | .03%* |
| LIQUOR STORES | 4 | \$0 | \$0 | .00%* |
| USED MERCHANDISE STORES | 85 | \$138,259 | \$4,417 | .01%* |
| SPORTING GOODS STORES | 131 | \$682,667 | \$34,521 | .08%* |
| BOOKS AND STATIONERY STORES | 88 | \$2,262,330 | \$113,118 | .28%* |
| JEWELRY STORES | 49 | \$341,406 | \$17,070 | .04%* |
| BOBBY AND TOY STORES | 199 | \$859,296 | \$42,963 | .11%* |
| GIFT AND NOVELTY SHOPS | 71 | \$301,680 | \$15,083 | .04%* |
| MAIL ORDER STORES | 19 | \$162,225 | \$8,111 | .02%* |
| VENDING MACHINES | 117 | \$1,204,139 | \$60,170 | .15%* |
| DIRECT SELLING | 138 | \$4,032,322 | \$201,615 | .49%* |
| FUEL AND ICE DEALERS | 32 | \$61,263 | \$3,064 | .01%* |
| FLORISTS | 24 | \$3,712 | \$185 | .00%* |
| OTHER SPECIALTY SHOPS | 673 | \$12,867,069 | \$643,296 | 1.58%* |
| GROUP TOTALS | 1,658 | \$23,123,466 | \$1,153,968 | 2.83%* |

**CONSUMER'S USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 2002**

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|--|--------------------|----------------------|---------------------|-----------------|
| SERVICES GROUP | | | | |
| FINANCE, INSURANCE, REAL ESTATE & LEASING | 1,643 | \$47,091,097 | \$2,354,577 | 5.78%* |
| HOTELS AND OTHER LODGING PLACES | 717 | \$10,083,351 | \$504,287 | 1.24%* |
| LAUNDRY AND CLEANING | 58 | \$1,096,100 | \$54,806 | .13%* |
| PHOTOGRAPHIC STUDIOS | 91 | \$493,326 | \$24,667 | .06%* |
| BEAUTY/BARBER SHOPS | 113 | \$156,870 | \$7,845 | .02%* |
| SHOE REPAIR SHOPS | 1 | \$0 | \$0 | .00%* |
| FUNERAL HOMES | 70 | \$88,566 | \$4,430 | .01%* |
| OTHER PERSONAL SERVICES | 139 | \$3,763,085 | \$188,155 | .46%* |
| BUILDING MAINTENANCE | 65 | \$66,098 | \$3,304 | .01%* |
| EMPLOYMENT AGENCIES | 95 | \$229,888 | \$11,464 | .03%* |
| OTHER BUSINESS SERVICES | 2,157 | \$39,795,263 | \$1,982,417 | 4.86%* |
| AUTOMOBILE RENTAL AND STORAGE | 97 | \$2,505,172 | \$125,263 | .31%* |
| AUTOMOBILE REPAIR AND SERVICES | 284 | \$1,131,269 | \$56,562 | .14%* |
| ELECTRICAL REPAIR | 56 | \$199,260 | \$9,965 | .02%* |
| WATCH, JEWELRY REPAIR | 10 | \$4,066 | \$203 | .00%* |
| FURNITURE REPAIR | 23 | \$15,886 | \$793 | .00%* |
| MISCELLANEOUS REPAIR | 329 | \$11,896,494 | \$594,746 | 1.46%* |
| MOTION PICTURE THEATRES | 27 | \$180,962 | \$9,050 | .02%* |
| ARTS, ENTERTAINMENT, & RECREATION | 275 | \$14,784,110 | \$739,214 | 1.81%* |
| EDUCATION INSTITUTIONS - ATHLETIC EVENTS | 32 | \$465,790 | \$23,289 | .06%* |
| OTHER SERVICES | 3,744 | \$29,953,480 | \$1,497,458 | 3.67%* |
| GROUP TOTALS | 10,026 | \$164,000,133 | \$8,192,495 | 20.10%* |
| WHOLESALE GOODS GROUP | | | | |
| MOTOR VEHICLE | 35 | \$2,650,019 | \$132,500 | .33%* |
| FURNITURE AND HOME FURNISHINGS | 13 | \$1,630,415 | \$81,521 | .20%* |
| CONSTRUCTION MATERIALS | 247 | \$2,787,282 | \$139,371 | .34%* |
| FARM AND GARDEN EQUIPMENT | 697 | \$7,495,279 | \$374,779 | .92%* |
| MISCELLANEOUS DURABLE GOODS | 97 | \$8,999,037 | \$449,952 | 1.10%* |
| APPAREL, PIECE GOODS | 4 | \$106,060 | \$5,303 | .01%* |
| GROCERIES AND FARM PRODUCTS | 152 | \$4,455,626 | \$222,793 | .55%* |
| MISCELLANEOUS NONDURABLE GOODS | 583 | \$18,845,350 | \$942,275 | 2.31%* |
| GROUP TOTALS | 1,828 | \$46,969,068 | \$2,348,494 | 5.76%* |

**CONSUMER'S USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 2002**

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|--|------------------------|--------------------------|-------------------------|---------------------|
| MISCELLANEOUS GROUP | | | | |
| AGRICULTURE PRODUCTION AND SERVICES | 407 | \$25,235,686 | \$1,261,735 | 3.10%* |
| MINING | 60 | \$3,476,810 | \$173,838 | .43%* |
| GENERAL CONTRACTORS | 1,023 | \$35,922,029 | \$1,796,396 | 4.41%* |
| PLUMBING AND HEATING CONTRACTORS | 340 | \$3,968,234 | \$198,414 | .49%* |
| PAINTING CONTRACTORS | 45 | \$1,715,735 | \$85,788 | .21%* |
| ELECTRICAL CONTRACTORS | 200 | \$2,676,201 | \$133,794 | .33%* |
| CARPENTRY CONTRACTORS | 80 | \$5,973,353 | \$297,887 | .73%* |
| OTHER SPECIAL TRADE CONTRACTORS | 667 | \$12,111,710 | \$605,546 | 1.49%* |
| FOOD MANUFACTURERS | 396 | \$41,484,821 | \$2,074,226 | 5.09%* |
| APPAREL AND TEXTILE MANUFACTURERS | 89 | \$1,366,526 | \$68,325 | .17%* |
| FURNITURE, WOOD AND PAPER MANUFACTURERS | 253 | \$14,178,444 | \$708,930 | 1.74%* |
| PUB BOOKS & NEWSPAPERS /COMMERICAL PRINTERS | 378 | \$10,371,431 | \$518,549 | 1.27%* |
| NONMETALLIC PRODUCT MANUFACTURERS | 568 | \$17,520,765 | \$875,986 | 2.15%* |
| INDUSTRIAL EQUIPMENT MANUFACTURERS | 877 | \$40,081,983 | \$2,004,074 | 4.92%* |
| MISCELLANEOUS MANUFACTURERS | 725 | \$72,357,275 | \$3,617,841 | 8.88%* |
| TEMPORARY RETAILERS | 34 | \$7,521,127 | \$376,060 | .92%* |
| GROUP TOTALS | 6,142 | \$295,962,130 | \$14,797,389 | 36.30%* |
| LATE FILERS | 1,187 | \$22,313,985 | \$1,115,573 | 2.74%* |
| GRAND TOTAL | 25,630 | \$814,802,918 | \$40,761,091 | 100.00%* |

PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING.

CONSUMER USE BY COUNTY

FISCAL YEAR 2002

| COUNTY | NO. OF RETURNS | COMPUTED TAX | COUNTY | NO. OF RETURNS | COMPUTED TAX |
|-------------|-------------------|-----------------|--------------------|-------------------|---------------------|
| ADAIR | 93 | \$37,159 | JONES | 117 | \$38,916 |
| ADAMS | 28 | \$4,630 | KEOKUK | 69 | \$6,733 |
| ALLAMAKEE | 161 | \$162,769 | KOSSUTH | 136 | \$81,575 |
| APPANOOSE | 84 | \$87,496 | LEE | 364 | \$655,829 |
| AUDUBON | 36 | \$1,356 | LINN | 1,864 | \$4,826,398 |
| BENTON | 186 | \$95,164 | LOUISA | 44 | \$12,287 |
| BLACK HAWK | 1,230 | \$2,793,559 | LUCAS | 54 | \$164,171 |
| BOONE | 143 | \$43,758 | LYON | 139 | \$60,288 |
| BREMER | 198 | \$114,971 | MADISON | 61 | \$9,428 |
| BUCHANAN | 145 | \$84,702 | MAHASKA | 153 | \$165,842 |
| BUENA VISTA | 127 | \$360,910 | MARION | 205 | \$384,227 |
| BUTLER | 89 | \$19,096 | MARSHALL | 299 | \$278,146 |
| CALHOUN | 56 | \$20,427 | MILLS | 75 | \$9,061 |
| CARROLL | 207 | \$153,229 | MITCHELL | 138 | \$45,001 |
| CASS | 128 | \$131,922 | MONONA | 79 | \$28,642 |
| CEDAR | 108 | \$142,259 | MONROE | 75 | \$101,219 |
| CERRO GORDO | 513 | \$310,574 | MONTGOMERY | 113 | \$39,502 |
| CHEROKEE | 96 | \$42,309 | MUSCATINE | 414 | \$873,936 |
| CHICKASAW | 124 | \$107,969 | OBRIEN | 143 | \$36,309 |
| CLARKE | 52 | \$70,550 | OSCEOLA | 69 | \$59,634 |
| CLAY | 229 | \$56,323 | PAGE | 136 | \$61,525 |
| CLAYTON | 165 | \$109,230 | PALO ALTO | 98 | \$21,740 |
| CLINTON | 388 | \$947,056 | PLYMOUTH | 151 | \$72,110 |
| CRAWFORD | 109 | \$66,075 | POCAHONTAS | 112 | \$27,157 |
| DALLAS | 218 | \$196,664 | POLK | 3,849 | \$13,140,652 |
| DAVIS | 67 | \$12,666 | POTTAWATTAMIE | 756 | \$841,926 |
| DECATUR | 24 | \$10,502 | POWESHIEK | 184 | \$238,660 |
| DELAWARE | 118 | \$48,555 | RINGGOLD | 37 | \$3,562 |
| DES MOINES | 446 | \$495,092 | SAC | 96 | \$7,018 |
| DICKINSON | 145 | \$83,354 | SCOTT | 1,531 | \$1,860,191 |
| DUBUQUE | 1,024 | \$1,673,858 | SHELBY | 157 | \$155,436 |
| EMMET | 100 | \$48,661 | SIOUX | 246 | \$154,117 |
| FAYETTE | 155 | \$56,819 | STORY | 725 | \$553,556 |
| FLOYD | 186 | \$100,233 | TAMA | 135 | \$30,596 |
| FRANKLIN | 98 | \$27,681 | TAYLOR | 39 | \$21,205 |
| FREMONT | 50 | \$26,846 | UNION | 80 | \$9,137 |
| GREENE | 77 | \$46,317 | VAN BUREN | 47 | \$51,480 |
| GRUNDY | 125 | \$92,390 | WAPELLO | 282 | \$203,851 |
| GUTHRIE | 58 | \$11,856 | WARREN | 156 | \$268,706 |
| HAMILTON | 225 | \$224,484 | WASHINGTON | 149 | \$136,144 |
| HANCOCK | 84 | \$91,266 | WAYNE | 53 | \$18,050 |
| HARDIN | 271 | \$185,437 | WEBSTER | 357 | \$945,325 |
| HARRISON | 92 | \$13,721 | WINNEBAGO | ill | \$102,309 |
| HENRY | 168 | \$590,640 | WINNESHIEK | 188 | \$275,283 |
| HOWARD | 101 | \$79,057 | WOODBURY | 951 | \$828,886 |
| HUMBOLDT | 92 | \$521,427 | WORTH | 77 | \$13,680 |
| IDA | 78 | \$44,950 | WRIGHT | 126 | \$115,872 |
| IOWA | 203 | \$169,934 | | | |
| JACKSON | 157 | \$43,225 | OUT OF STATE | 0 | \$0 |
| JASPER | 237 | \$664,926 | | | |
| JEFFERSON | 194 | \$155,761 | | | |
| JOHNSON | 682 | \$1,045,958 | GRAND TOTAL | 25,630 | \$40,761,091 |